

State of Arkansas
Department of Finance and Administration
Income Tax Administration



Tax Year - 2004

Electronic Filing Test Package
(Filing Season Beginning 01-01-2005)

CONTACT PERSONNEL

These contacts are for ERO's only. DO NOT give these phone numbers to Taxpayers.

Technical Assistance

Dan Brown, E-File Manager

(501) 682-7070

Fax: (501) 682-7393

E-Mail Address: Dan [Brown@rev.state.ar.us](mailto:Dan.Brown@rev.state.ar.us)

Caroline Glover, E-File Supervisor

(501) 682-7925

Fax: (501) 682-7393

E-Mail Address: Caroline.Glover@rev.state.ar.us

Return Assistance

Susan Willis, E-File Service Representative

(501) 682-7361

Fax: (501) 682-7393

E-Mail Address: Susan.Willis@rev.state.ar.us

Joann Hill, E-File Service Representative

(501) 682-7112

Fax: (501) 682-7393

E-Mail Address: Joanne.Hill@rev.state.ar.us

Katrina Martin, E-File Service Representative

(501) 682-7075

Fax: (501) 682-7393

E-Mail Address: Katrina.Martin@rev.state.ar.us

Refund Assistance

Barbara Rowell, Support Representative

(501) 682-7925

Fax: (501) 682-7393

E-Mail Address: Barbara.Rowell@rev.state.ar.us

ARKANSAS TEST CASE # 1

FORMS REQUIRED: AR1000F, AR1000-CO, W-2

OTHER: Claimed on Parents Return

THIRD PARTY DESIGNEE: Yes

TAXPAYER: **NAME:** Test N Ertia
OCCUPATION: Student
DISABLED: No

DOB: May 13, 1989
BLIND: No

SSN: 400-00-5501
DEAF: No

SPOUSE: **NAME:** **DOB:**
OCCUPATION:
DISABLED:

SSN:
BLIND:

DEAF:

ADDRESS: 215 Laid Back Way
Lazy Point, AR 71655


FILING STATUS: Single

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
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INTEREST INCOME:

DIVIDEND INCOME:

DIRECT DEPOSIT:
BANK NAME:
RTN:
ACCOUNT NUMBER:
TYPE:

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 11-6321571				1 Wages, tips, other compensation 8235		2 Federal income tax withheld 300	
c Employer's name, address, and ZIP code LOAFERS SANDWICH SHOPPE 14A LOAFERS LAND LAZY POINT NY 11930				3 Social security wages 8235		4 Social security tax withheld 133	
				5 Medicare wages and tips 8235		6 Medicare tax withheld 31	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5501				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST N ERTIA 215 LAID BACK WAY LAZY POINT AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 11-6321571	16 State wages, tips, etc. 8235	17 State income tax 100	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	11-6321571						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Full Year Resident

Dept. Use Only

20

F

Page AR1 (R 08/04)

		(A) Your/Total Income		(B) Spouse Income Status 4 Only		
TAX COMPUTATION	35. ADJUSTED GROSS INCOME: (From Line 34, Columns A and B, Page AR1)	35	8,505	00	35	00
	36. Select tax table: (Check the appropriate box)					
	• <input checked="" type="checkbox"/> LOW INCOME Table 1 <input type="checkbox"/> REGULAR Table 2					
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 36A. If not, then:					
	Enter the larger of your:					
	• <input type="checkbox"/> Itemized Deductions (See itemized deduction schedule, Line 28)					
	OR					
	• <input type="checkbox"/> Standard Deduction (See Standard Deduction Instr., Line 36)	36		00	36	00
	37. NET TAXABLE INCOME: (Subtract Line 36 from Line 35)	37	8,505	00	37	00
	38. Tax: (Enter tax from tax table)	38	41	00	38	00
39. Combined tax: (Add amounts from Lines 38A and 38B and enter here)	39			39	41	
40. Income Tax Surcharge: (Multiply Line 39 by 3% (.03); TEXARKANA RESIDENTS SEE INSTRUCTIONS)	40			40	1	
41. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	41			41	00	
42. IRA and qualified plan withdrawal and overpayment penalties: (Attach Federal Form 5329, if required)	42			42	00	
43. TOTAL TAX: (Add Lines 39 through 42)	43			43	42	
TAX CREDITS	44. Personal Tax credit: (Enter total from Line 7D, page AR1)	44	20	00		
	45. State Political Contributions credit: (Attach schedule)	45		00		
	46. Other State Tax credit: (Attach a copy of other state tax return(s))	46		00		
	47. Child care credit: (Attach Federal Form 2441 or 1040A, Sch. 2, 20% of Federal credit allowed)	47		00		
	48. Credit for adoption expenses: (Attach Form 8839)	48		00		
	49. Phenylketonuria Disorder credit: (See Instructions. Attach AR1113)	49		00		
	50. Business and Incentive Tax credit: (Attach schedule and certificate)	50		00		
	51. TOTAL CREDITS: (Add Lines 44 through 50)	51			51	20
	52. NET TAX: (Subtract Line 51 from Line 43. If Line 51 is greater than Line 43, enter 0)	52			52	22
	PAYMENTS	53. Arkansas Income Tax withheld: (Attach State copies of W-2 Forms)	53	100	00	
54. Estimated tax paid or credit brought forward from last year:		54		00		
55. Payments made with extension: (See Instructions)		55		00		
56. Early childhood program: Certification Number: _____ (Attach Fed. Form 2441 or 1040A, Sch. 2 & Cert. Form AR1000EC, 20% of Fed. credit allowed)		56		00		
57. TOTAL PAYMENTS: (Add Lines 53 through 56)		57			57	100
REFUND OR TAX DUE	58. AMOUNT OF OVERPAYMENT/REFUND: (If Line 57 is greater than Line 52, enter difference)	58			58	78
	59. Amount to be applied to 2005 estimated tax:	59	10	00		
	60. Amount of Checkoff Contributions: (Attach Schedule AR1000-CO)	60	68	00		
	61. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 59 and 60 from Line 58)	61			61	00
	62. AMOUNT DUE: (If Line 57 is less than Line 52, enter difference; If over \$1,000, See Instructions)	62			62	00
	62A. Attach Form AR2210: Enter Exception in box 62A • <input type="checkbox"/> Penalty 62B • <input type="checkbox"/> 00					
	62C. Please attach your check or money order, made out to "Dept. of Finance and Administration", for the tax and penalty (if applicable) due. Be sure to write your Social Security Number on your check:	62C			62C	00
63. Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only)			May the Arkansas Revenue Agency discuss this return with the preparer shown below? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.					
	Your Signature		Occupation	Date	Home Telephone:	
	Spouse's Signature		Occupation	Date	Work Telephone:	
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only	
	Preparer's Name		City/State/Zip		A • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
	Address		Telephone Number		B • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
					C • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Mailing Information		Mail REFUND returns to: DFA State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000. Mail TAX DUE returns to: DFA State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144. Mail NO TAX DUE returns to: DFA State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026.				
		E • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
		F • <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				

Please Note: DUE DATE IS APRIL 15, 2005

AR1000-CO

STATE OF ARKANSAS
SCHEDULE OF CHECK-OFF CONTRIBUTIONS
INDIVIDUAL INCOME TAX RETURN
ATTACH AS THE SECOND PAGE OF YOUR RETURN

NAME TEST N ERTIA SSN 400-00-5501

SPOUSE'S NAME: _____ SSN: _____

ADDRESS 215 LAID BACK WAY

CITY LAZY POINT STATE AR ZIP 71655

INSTRUCTIONS: Check the appropriate box and enter the designated amount for each check-off in the box provided. Total your contributions and enter the amount in Box 6. **Contributions are limited to whole dollar amounts only.**

FOR TAXPAYERS THAT ARE DUE A REFUND: This schedule **must** be attached to any return claiming a check-off contribution. Enter the amount in Box 6 on Line 60 of the AR1000/AR1000NR or Line 26 of the AR1000S. The total amount you contribute will reduce your refund by a corresponding amount. If this schedule is not attached to your AR1000/AR1000NR/AR1000S or if the amount in Box 6 is not entered on Line 60 of the AR1000/AR1000NR or Line 26 of the AR1000S, your contribution will not be recognized and the amount will be refunded to you.

FOR TAXPAYERS THAT OWE ADDITIONAL TAXES: Detach this schedule and submit a separate check for the amount of your check-off contributions. **Mail to:** Arkansas Individual Income Tax - Accounting Branch, P.O. Box 3628, Little Rock, AR 72203-3628

1. ARKANSAS DISASTER RELIEF PROGRAM. CLS 1162 • \$ 10

[] \$1 [] \$5 [☒] \$10 [] _____ [] Your Total Refund
Write in Amount

2. U.S. OLYMPIC COMMITTEE PROGRAM. CLS 1145 • \$ 5

[] \$1 [☒] \$5 [] \$10 [] _____ [] Your Total Refund
Write in Amount

3. ARKANSAS SCHOOL FOR THE BLIND/SCHOOL FOR THE DEAF. CLS 1164 • \$ 1

[☒] \$1 [] \$5 [] \$10 [] _____ [] Your Total Refund
Write in Amount

4. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAM. CLS 1144 • \$ 5

[] \$1 [☒] \$5 [] \$10 [] _____ [] Your Total Refund
Write in Amount

5. ORGAN DONOR AWARENESS EDUCATION PROGRAM. CLS 1146 • \$ 47

[] \$1 [] \$5 [] \$10 [☒] 47 [] Your Total Refund
Write in Amount

6. TOTAL CHECK-OFF CONTRIBUTIONS. \$ 68

ARKANSAS TEST CASE # 2

FORMS REQUIRED: AR1000F, W-2's, W-2G

OTHER:

THIRD PARTY DESIGNEE: No

TAXPAYER: **NAME:** Test O Maple
 OCCUPATION: Tree Trimmer
 DISABLED:

DOB: April 2, 1982
BLIND:

SSN: 400-00-5502
DEAF:

SPOUSE: **NAME:** **DOB:**
 OCCUPATION:
 DISABLED:

SSN:
BLIND:

DEAF:

ADDRESS: 7842 Weeping Willow Ln.
 Audubon AR 71655

FILING STATUS: Head of Household

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
	Twinkle	5	Son
	Starlight	5	Daughter

INTEREST INCOME:

DIVIDEND INCOME:


DIRECT DEPOSIT:

BANK NAME:

RTN:

ACCOUNT NUMBER:

TYPE:


a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 22-3355771				1 Wages, tips, other compensation 3200		2 Federal income tax withheld 880	
c Employer's name, address, and ZIP code OAKLEYS YARD AND GARDEN 87 KUDZU CENTER AUDUBON AR 71655				3 Social security wages 3200		4 Social security tax withheld 198	
				5 Medicare wages and tips 3200		6 Medicare tax withheld 46	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5502				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST O MAPLE 7842 WEEPING WILLOW LN AUDUBON AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 22-3355771	16 State wages, tips, etc. 3200	17 State income tax 204	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	22-3355771						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 22-2244661				1 Wages, tips, other compensation 1200		2 Federal income tax withheld 480	
c Employer's name, address, and ZIP code TREE TOPPER INC 783 CHRISTMAS TREE DR AUDUBON AR 71655				3 Social security wages 1200		4 Social security tax withheld 74	
				5 Medicare wages and tips 1200		6 Medicare tax withheld 17	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5502				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST O MAPLE 7842 WEEPING WILLOW LN AUDUBON AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 22-2244661	16 State wages, tips, etc. 1200	17 State income tax 84	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	22-2244661						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

3232

☐ CORRECTED

OMB No. 1545-0238

2004

Form W-2G

Certain
Gambling
Winnings

For Privacy Act and
Paperwork Reduction Act
Notice, see the 2004
General Instructions for
Forms 1099, 1098, 5498,
and W-2G.

File with Form 1096.

Copy A
For Internal Revenue
Service Center

PAYER'S name HACKBERRY CASINO Street address 1 CRYING RIVER City, state, and ZIP code SAWYER MS 39530 Federal identification number Telephone number 55-1235423	1 Gross winnings 13000	2 Federal income tax withheld 2000
	3 Type of wager 1.00	4 Date won 06 : 11 : 04
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier CASHIER 1
WINNER'S name TEST O MAPLE Street address (including apt. no.) 7842 WEEPING WILLOW LN City, state, and ZIP code AUDUBON AR 71655	9 Winner's taxpayer identification no. 400-00-5502	10 Window 3
	11 First I.D. 400-00-5502	12 Second I.D. 901-00-5502
	13 State/Payer's state identification no. MS 55-1234523	14 State income tax withheld 500.00
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. Signature ► Date ►		

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

2004 AR1000 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Dept. Use Only

F

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20____

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) <i>(List both if applicable)</i> • TEST O	LAST NAME(S) <i>(See Instructions)</i> • MAPLE	YOUR SOCIAL SECURITY NUMBER • 400-00-5502
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE • 7842 WEEPING WILLOW LN		SPOUSE SOCIAL SECURITY NUMBER •
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE • AUDUBON AR 71655		IMPORTANT! You MUST enter your SSN(s) above

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE <i>(Or widowed before 2004 or divorced at end of 2004)</i> 2. <input type="checkbox"/> MARRIED FILING JOINT <i>(Even if only one had income)</i> 3. <input checked="" type="checkbox"/> HEAD OF HOUSEHOLD <i>(See Instructions)</i> If the qualifying person is your child but not your dependent, enter this child's name here: _____	4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN 5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above _____ 6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: <i>(See Instructions)</i> _____
-------------------------------------	--	---

HAVE YOU FILED A FEDERAL EXTENSION?	<input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. <i>(See Instr.)</i> <input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. <i>(See Instr.)</i>
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PERSONAL CREDITS	7A. <input checked="" type="checkbox"/> YOURSELF • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF <input checked="" type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER) <input type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF			
	7B. First name(s) of dependents: <i>(Do not list yourself or spouse)</i> TWINKLE, STARLIGHT	Multiply number of boxes checked from Line 7A ... <input type="text" value="2"/> X \$20 = 40		00
	7C. First name of developmentally disabled individual(s): <i>(See Instr.)</i>	Multiply number of dependents from Line 7B <input type="text" value="2"/> X \$20 = 40		00
	7D. TOTAL PERSONAL CREDITS: <i>(Add Lines 7A, 7B and 7C. Enter total here and on Line 44)</i>	Multiply number of developmentally disabled individuals from Line 7C <input type="text"/> X \$500 =		00
				80 00

INCOME	ROUND ALL INCOME FIGURES TO WHOLE DOLLARS				
	8. Wages, salaries, tips, etc.: 8	(A) Your/Total Income			
Attach W-2/1099 Form(s) here / Place check on W-2/1099 Form(s)	9A. U. S. military compensation pay: <i>(Your/joint gross amount)</i> 00 Less \$6,000 9A	4,400	00	8	00
	9B. U. S. military compensation pay: <i>(Spouse gross amount)</i> 00 Less \$6,000		00	9B	00
	10. Minister's income: Gross \$ Less rental value \$ 10		00	10	00
	11. Interest income: <i>(If over \$1,500, attach page AR4)</i> 11	1	00	11	00
	12. Dividend income: <i>(If over \$1,500, attach page AR4)</i> 12		00	12	00
	13. Alimony and separate maintenance received: 13		00	13	00
	14. Business or professional income: <i>(Attach Federal Schedule C or C-EZ)</i> 14		00	14	00
	15. Capital gains/losses from stocks, bonds, etc.: <i>(See Instr. Attach Federal Schedule D)</i> 15		00	15	00
	16. Other gains or (losses): <i>(Attach Federal Form 4797)</i> 16		00	16	00
	17. Non-Qualified IRA distributions and taxable annuities: 17		00	17	00
	18A. Your/Joint Employer pension plan/Qualified IRA: <i>(See Important Line 18 Instructions, Page 15)</i> Gross Distribution • 00 Taxable Amount • 00 Less \$6,000 18A		00		
	18B. Spouse Employer pension plan/Qualified IRA (Filing Status 4 Only): Gross Distribution • 00 Taxable Amount • 00 Less \$6,000 18B			18B	00
	19. Rents, royalties, partnerships, estates, trusts, etc.: <i>(Attach Federal Schedule E)</i> 19		00	19	00
	20. Farm Income: <i>(Attach Federal Schedule F)</i> 20		00	20	00
	21. Other income: <i>(List type and amount. See Instructions)</i> 21	13,000	00	21	00
	22. TOTAL INCOME: <i>(Add Lines 8 through 21)</i> 22	17,401	00	22	00

ADJUSTMENTS	23. Payments to <input type="checkbox"/> IRA and <input type="checkbox"/> MSA: <i>(See Instructions)</i> 23			
	24. Deduction for interest paid on student loans: <i>(See Instructions)</i> 24		00	24
	25. Contributions to Intergenerational Trust: <i>(See Instructions)</i> 25		00	25
	26. Moving expenses: <i>(Attach Federal Form 3903)</i> 26		00	26
	27. Self-employed health insurance deduction: <i>(See Instructions)</i> 27		00	27
	28. KEOGH and Self-employed SEP and Simple Plans: 28		00	28
	29. Forfeited interest penalty for premature withdrawal: 29		00	29
	30. Alimony/separate maintenance paid to: Name: _____ SSN: _____ 30		00	30
	31. Border city exemption: <i>(Attach Form AR - TX)</i> 31		00	31
	32. Support for permanently disabled individual: <i>(Attach Form AR1000DC)</i> 32		00	32
	33. TOTAL ADJUSTMENTS: <i>(Add Lines 23 through 32)</i> 33		00	33
	34. ADJUSTED GROSS INCOME: <i>(Subtract Line 33 from Line 22)</i> 34	17,401	00	34

Please Note: DUE DATE IS APRIL 15, 2005

ARKANSAS TEST CASE # 3

FORMS REQUIRED: AR1000F, AR4, W-2, 1099R

OTHER: Year Spouse Died: 2003, SOCIAL SECURITY: 10,000

THIRD PARTY DESIGNEE: Yes

TAXPAYER:	NAME: Test Z Canasta	DOB: 01-26-1938	SSN: 400-00-5503
	OCCUPATION: Bouncer	BLIND: Yes	DEAF: Yes
	DISABLED: No		

SPOUSE:	NAME:	DOB:	SSN:	
	OCCUPATION:		BLIND:	DEAF:
	DISABLED:			

ADDRESS: 12 Queen of Hearts Blvd.
Blackjack, AR 71655

FILING STATUS: Qualifying Widow(er)

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
	Samuel 13	Grandson	
	Mary 10	Granddaughter	

INTEREST INCOME:

DIVIDEND INCOME:


DIRECT DEPOSIT:

BANK NAME:

RTN:

ACCOUNT NUMBER:

TYPE:

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 64-1234567				1 Wages, tips, other compensation 18500		2 Federal income tax withheld 2700	
c Employer's name, address, and ZIP code UCAN WINABUNDLE RIVERBOAT 21 JOKERS FERRY BLACKJACK AR 71655				3 Social security wages 18500		4 Social security tax withheld 1147	
				5 Medicare wages and tips 18500		6 Medicare tax withheld 268	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5503				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST Z CANASTA 12 QUEEN OF HEARTS BLVD. BLACKJACK AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 64-1234567	16 State wages, tips, etc. 18500	17 State income tax 320	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	64-1234567						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code UCAN PENSIONS 13 KENO BLACKJACK AR 71655		1 Gross distribution \$ 550		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 550				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 15-3456789	RECIPIENT'S identification number 400-00-5503	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name TEST Z CANASTA Street address (including apt. no.) 12 QUEEN OF HEARTS BLVD. City, state, and ZIP code BLACKJACK AR 71655		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$		11 State/Payer's state no. AR 15-3456789		12 State distribution \$ 550
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

2004 AR1000 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Dept. Use Only

F

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20____

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List both if applicable)	LAST NAME(S) (See Instructions)	YOUR SOCIAL SECURITY NUMBER		
	• TEST Z	• CANASTA	• 400-00-5503		
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE		SPOUSE SOCIAL SECURITY NUMBER		
	• 12 QUEEN OF HEARTS BLVD		•		
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		IMPORTANT! You MUST enter your SSN(s) above		
	• BLACKJACK AR 71655				
FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2004 or divorced at end of 2004) 2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income) 3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)				
	4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN 5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above _____ 6. <input checked="" type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: (See Instructions) 2003				
HAVE YOU FILED A FEDERAL EXTENSION? <input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. (See Instr.) <input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. (See Instr.)					
PERSONAL CREDITS	7A. <input checked="" type="checkbox"/> YOURSELF • <input checked="" type="checkbox"/> 65 or OVER • <input checked="" type="checkbox"/> 65 SPECIAL • <input checked="" type="checkbox"/> BLIND • <input checked="" type="checkbox"/> DEAF <input checked="" type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER) <input type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF				
	7B. First name(s) of dependents: (Do not list yourself or spouse) SAMUEL, MARY				
	7C. First name of developmentally disabled individual(s): (See Instr.)				
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44)				
	Multiply number of boxes checked from Line 7A ... 6 X \$20 = 120 Multiply number of dependents from Line 7B ... 2 X \$20 = 40 Multiply number of developmentally disabled individuals from Line 7C ... 0 X \$500 = 0 7D. TOTAL PERSONAL CREDITS: 160				
INCOME <small>Attach W-2/1099 Form(s) here / Place check on W-2/1099 Form(s)</small>	ROUND ALL INCOME FIGURES TO WHOLE DOLLARS				
			(A) Your/Total Income		
	8. Wages, salaries, tips, etc.:	8	18,500 00	(B) Spouse Income Status 4 Only	
	9A. U. S. military compensation pay: (Your/joint gross amount)	9A	00		
	9B. U. S. military compensation pay: (Spouse gross amount)	9B	00		
	10. Minister's income: Gross \$ Less rental value \$	10	00		
	11. Interest income: (If over \$1,500, attach page AR4)	11	00		
	12. Dividend income: (If over \$1,500, attach page AR4)	12	1,600 00		
	13. Alimony and separate maintenance received:	13	00		
	14. Business or professional income: (Attach Federal Schedule C or C-EZ)	14	00		
	15. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D)	15	00		
	16. Other gains or (losses): (Attach Federal Form 4797)	16	00		
	17. Non-Qualified IRA distributions and taxable annuities:	17	00		
	18A. Your/Spouse Employer pension plan/Qualified IRA: (See Important Line 18 Instructions, Page 15) Gross Distribution • 550 00 Taxable Amount • 550 00 Less \$6,000	18A	550 00		
	18B. Spouse Employer pension plan/Qualified IRA (Filing Status 4 Only): Gross Distribution • 00 Taxable Amount • 00 Less \$6,000	18B	00		
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E)	19	00		
	20. Farm Income: (Attach Federal Schedule F)	20	-4,700 00		
	21. Other income: (List type and amount. See Instructions)	21	00		
	22. TOTAL INCOME: (Add Lines 8 through 21)	22	15,950 00		
	ADJUSTMENTS	23. Payments to <input type="checkbox"/> IRA and <input type="checkbox"/> MSA: (See Instructions)	23	00	
		24. Deduction for interest paid on student loans: (See Instructions)	24	00	
		25. Contributions to Intergenerational Trust: (See Instructions)	25	00	
26. Moving expenses: (Attach Federal Form 3903)		26	00		
27. Self-employed health insurance deduction: (See Instructions)		27	00		
28. KEOGH and Self-employed SEP and Simple Plans:		28	00		
29. Forfeited interest penalty for premature withdrawal:		29	00		
30. Alimony/separate maintenance paid to: Name: _____ SSN: _____		30	00		
31. Border city exemption: (Attach Form AR - TX)		31	00		
32. Support for permanently disabled individual: (Attach Form AR1000DC)		32	00		
33. TOTAL ADJUSTMENTS: (Add Lines 23 through 32)		33	00		
34. ADJUSTED GROSS INCOME: (Subtract Line 33 from Line 22)		34	15,950 00		

Please Note: DUE DATE IS APRIL 15, 2005

Page AR4 (R 08/04)

ARKANSAS TEST CASE # 4

FORMS REQUIRED: AR1000F, AR3, AR1000D, AR1000MS, 1099R, W-2(s)

OTHER: Child Care Line 11, 840.00

THIRD PARTY DESIGNEE:

TAXPAYER:	NAME: TEST A DE TOILETTE	DOB: 09/01/1960	SSN: 400-00-5504
	OCCUPATION: SUPERVISOR	BLIND: YES	DEAF: YES
	DISABLED: NO		

SPOUSE:	NAME: POLO	DOB: 07/04/1938	SSN: 400-00-5574
	OCCUPATION: CLERK	BLIND: NO	DEAF: NO
	DISABLED: NO		

ADDRESS: 5 GOTTA SMELL GOOD ST
COLOGNE, AR 71655

FILING STATUS: MARRIED FILING SEPARATELY ON DIFFERENT RETURNS

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
	STINKY 3	SON	
	SMELLY 3	SON	

INTEREST INCOME:

DIVIDEND INCOME:

DIRECT DEPOSIT:

BANK NAME:

RTN:

ACCOUNT NUMBER:


TYPE:

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code SWEET AROMA HEATH AND BEAUTY AIDES RETIREMENT 7 FRAGRANT WAY COLOGNE AR 71655		1 Gross distribution \$ 16000		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$				
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 41-8765432	RECIPIENT'S identification number 400-00-5504	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name TEST A DE TOILETTE Street address (including apt. no.) 5 GOTTA SMELL GOOD ST City, state, and ZIP code COLOGNE AR 71655		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$ 386		11 State/Payer's state no. AR 41-8765432		12 State distribution \$ 12500
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service


a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov .	
b Employer identification number 42-8765432				1 Wages, tips, other compensation 10000	2 Federal income tax withheld
c Employer's name, address, and ZIP code COLOGNE CHURCH 4 GOTTA SMELL GOOD ST COLOGNE AR 71655				3 Social security wages	4 Social security tax withheld
				5 Medicare wages and tips	6 Medicare tax withheld
				7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-5504				9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial Last name TEST A DE TOILETTE 5 GOTTA SMELL GOOD ST COLOGNE AR 71655				11 Nonqualified plans	12a See instructions for box 12
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b
				14 Other HOUSING 3,000	12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number 42-8765432	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
	42-8765432				

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 41-8765432				1 Wages, tips, other compensation 9000		2 Federal income tax withheld 150	
c Employer's name, address, and ZIP code SWEET AROMA HEALTH AND BEAUTY AIDES 7 FRAGRANT WAY COLOGNE AR 71655				3 Social security wages 9500		4 Social security tax withheld 589	
				5 Medicare wages and tips 9500		6 Medicare tax withheld 138	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5504				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST A DE TOILETTE 5 GOTTA SMELL GOOD ST COLOGNE AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 41-8765432	16 State wages, tips, etc. 5000	17 State income tax 525	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	41-8765432						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2004 AR1000 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Dept. Use Only

F

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20____

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List both if applicable)	LAST NAME(S) (See Instructions)	YOUR SOCIAL SECURITY NUMBER
	• TEST A	• DE TOILETTE	• 400-00-5504
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE		SPOUSE SOCIAL SECURITY NUMBER
	• 5 GOTTA SMELL GOOD ST		• 400-00-5574
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		IMPORTANT! You MUST enter your SSN(s) above
	• COLOGNE AR 71655		

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2004 or divorced at end of 2004)	4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN
	2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income)	5. <input checked="" type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS
	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)	Enter spouse's name here and SSN above POLO
	If the qualifying person is your child but not your dependent, enter this child's name here: _____	6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: (See Instructions) _____

HAVE YOU FILED A FEDERAL EXTENSION?	<input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. (See Instr.)	<input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. (See Instr.)
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PERSONAL CREDITS	7A. <input checked="" type="checkbox"/> YOURSELF • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input checked="" type="checkbox"/> BLIND • <input checked="" type="checkbox"/> DEAF <input type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER)		
	<input type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF		
	7B. First name(s) of dependents: (Do not list yourself or spouse)	Multiply number of boxes checked from Line 7A ...	3 X \$20 = 60
	STINKY, SMELLY	Multiply number of dependents from Line 7B ...	2 X \$20 = 40
	7C. First name of developmentally disabled individual(s): (See Instr.)	Multiply number of developmentally disabled individuals from Line 7C ...	0 X \$500 = 00
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44)		100

ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse Income Status 4 Only
8. Wages, salaries, tips, etc.:	8	9,000	8
9A. U. S. military compensation pay: (Your/joint gross amount)	9A		
9B. U. S. military compensation pay: (Spouse gross amount)	9B		
10. Minister's income: Gross \$ 10,000 Less rental value \$ 3,000	10	7,000	10
11. Interest income: (If over \$1,500, attach page AR4)	11		11
12. Dividend income: (If over \$1,500, attach page AR4)	12		12
13. Alimony and separate maintenance received:	13		13
14. Business or professional income: (Attach Federal Schedule C or C-EZ)	14		14
15. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D)	15	-1,500	15
16. Other gains or (losses): (Attach Federal Form 4797)	16		16
17. Non-Qualified IRA distributions and taxable annuities:	17		17
18A. Your/Spouse Employer pension plan/Qualified IRA: (See Important Line 18 Instructions, Page 15)	18A	10,000	
Gross Distribution • 16,000 Taxable Amount • Less \$6,000			
18B. Spouse Employer pension plan/Qualified IRA (Filing Status 4 Only):	18B		
Gross Distribution • Taxable Amount • Less \$6,000			
19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E)	19		19
20. Farm Income: (Attach Federal Schedule F)	20		20
21. Other income: (List type and amount. See Instructions)	21	10,000	21
22. TOTAL INCOME: (Add Lines 8 through 21)	22	34,500	22
23. Payments to IRA and MSA: (See Instructions)	23		23
24. Deduction for interest paid on student loans: (See Instructions)	24		24
25. Contributions to Intergenerational Trust: (See Instructions)	25		25
26. Moving expenses: (Attach Federal Form 3903)	26		26
27. Self-employed health insurance deduction: (See Instructions)	27		27
28. KEOGH and Self-employed SEP and Simple Plans:	28		28
29. Forfeited interest penalty for premature withdrawal:	29		29
30. Alimony/separate maintenance paid to: Name: POLO SSN: 400-00-5574	30	4,000	30
31. Border city exemption: (Attach Form AR - TX)	31		31
32. Support for permanently disabled individual: (Attach Form AR1000DC)	32		32
33. TOTAL ADJUSTMENTS: (Add Lines 23 through 32)	33		33
34. ADJUSTED GROSS INCOME: (Subtract Line 33 from Line 22)	34	30,500	34

Please Note: DUE DATE IS APRIL 15, 2005

AR3 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Itemized Deduction Schedule

2004

Name TEST DE TOILETTE	Social Security Number 400-00-5504
---------------------------------	--

MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instructions)

1. Medical and dental expenses:	1	6640	00
2. Enter amount from AR1000/AR1000NR, Line 35A and 35B	2	66531	00
3. Multiply Line 2 by 7.5% (.075)	3	4990	00
4. TOTAL MEDICAL EXPENSE: (Subtract Line 3 from Line 1; If Line 3 is more than Line 1, enter -0-)	4	1650	00

TAXES: (See Instructions)

5. Real estate tax:	5	500	00
6. Personal property tax or other taxes (Attach List):	6	50	00
7. TOTAL TAXES: (Add Lines 5 and 6)	7	550	00

INTEREST EXPENSE: (See Instructions)

8. Home mortgage interest paid to financial institutions:	8	3400	00
9. Home mortgage interest paid to an individual: Name: Address: 	9		00
10. Deductible points:	10		00
11. Investment interest: (Attach Federal Form 4952)	11		00
12. TOTAL INTEREST EXPENSE: (Add Lines 8 through 11)	12	3400	00

CONTRIBUTIONS: (See Instructions)

13. Cash contributions:	13		00
14. Art and literary contributions: (See Instructions)	14		00
15. Check-off contributions: (See Instructions)	15		00
16. Other: 	16		00
17. Carryover contributions from prior years:	17		00
18. TOTAL CONTRIBUTIONS: (Add Lines 13 through 17)	18		00

CASUALTY AND THEFT LOSSES: (See Instructions)

19. TOTAL CASUALTY AND THEFT LOSSES: (Attach Federal Form 4684)	19		00
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POST-SECONDARY EDUCATION TUITION DEDUCTION: (See Instructions)

20. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION: (Attach AR1075(s))	20		00
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MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)

21. Unreimbursed employment business expenses: (Attach Federal Form 2106)	21		00
22. Other Expenses: (List type and amount) 	22		00
23. Add the amounts on Lines 21 and 22. Enter the total.	23		00
24. Enter the amount from AR1000/AR1000NR, Line 35A and 35B.	24		00
25. Multiply Line 24 above by 2% (.02)	25		00
26. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract Line 25 from Line 23; If Line 25 is more than Line 23, enter -0-)	26		00

OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)

27. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION. (Attach list)	27	2000	00
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TOTAL ITEMIZED DEDUCTIONS:

28. If the amount on AR1000/AR1000NR, Line 35A and 35B is \$142,700 or less (\$71,350 if married filing separately on separate returns), add Lines 4, 7, 12, 18, 19, 20, 26 and 27. Enter the total here. If the amount on AR1000/AR1000NR, Line 35A and 35B is over \$142,700 (\$71,350 if married filing separately on separate returns), see worksheet in the instructions to calculate the allowable amount to enter. Enter allowable amount here. IF YOU CHECKED FILING STATUS 1, 2, 3 OR 6, enter the allowable amount here and on AR1000/AR1000NR, Line 36A	28	7600	00
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Note: Complete lines 29 through 33 ONLY if you and your spouse are using Filing Status 4 or 5.

	YOUR Adjusted Gross Income Line 35, Column A	SPOUSE'S Adjusted Gross Income Line 35, Column B
29. Enter the adjusted gross income from AR1000/AR1000NR Line 35, Columns A and B here.	29A 30500 00	29B 36031 00
30. Total Arkansas adjusted gross income, add columns 29A and 29B from above and enter here.	30 66531 00	
31. Divide the amount on Line 29A by the amount on Line 30. Enter the percentage here.	31 46 %	
32. Multiply Line 28 by the percentage on Line 31. Enter here and on AR1000/AR1000NR, Line 36, Col. A	(YOU) 32 3496 00	
33. Subtract Line 32 from Line 28. Enter here and on AR1000/AR1000NR, Line 36, Col. B. If you and your spouse are using Filing status 5, enter this amount on Line 36, Col. A of your spouse's return.	(SPOUSE) 33 4104 00	

STATE OF ARKANSAS
CAPITAL GAINS SCHEDULE
INDIVIDUAL INCOME TAX RETURN

Name <div style="text-align: center; font-size: 1.2em;">TEST A DE TOILETTE</div>	Social Security Number <div style="text-align: center; font-size: 1.2em;">400-00-5504</div>
---	--

STATE TAX DEPRECIATION PROVISION UNAFFECTED BY NEW FEDERAL LAW

Arkansas has not adopted the depreciation provisions contained in the Job Creation Workers Act of 2002 and the Jobs and Growth Tax Relief Reconciliation Act of 2003.

While the new depreciation provisions may be used for federal returns, Arkansas operates under a different tax code. On Arkansas income tax returns, taxpayers must file following the rules in sections 167, 168, 179, and 179A under the Internal Revenue Code of 1986, enacted January 1, 1999.

Arkansas does not recognize the 50% bonus depreciation or the increased Section 179 expense provisions, therefore there may be differences in the Arkansas and the federal basis of assets that you dispose of during the year. These and any other differences should be reconciled using the adjustment lines in the worksheet below.

You can find more information about Arkansas tax code, or file your income tax electronically, by visiting the Department of Finance and Administration web site at www.arkansas.gov/dfa

Complete this worksheet if you have a **CAPITAL GAIN OR LOSS** reported on Federal Schedule D, or if Sch. D is not required, a gain reported on Federal Form 1040, Line 13.

Adjust your gains and losses for any differences in the federal and Arkansas amounts using Lines 2, 5 and 10.

Attach this schedule to your return.

	(A) Per Federal Sch D	(B) You	(C) Your Spouse
1. Enter Federal Long-Term Capital Gain or Loss reported on Line 15, Federal Schedule D or Form 1040, Line 13. 1	-1,500 00	-1,500 00	00
2. Enter adjustment, if any, for differences in federal and state amounts. 2		00	00
3. Arkansas Long-Term Capital Gain or Loss, add (or subtract) Line 1 and Line 2. 3		-1,500 00	00
4. Enter Federal Net Short-Term Capital Loss, if any, reported on Line 7, Federal Schedule D. 4	00	00	00
5. Enter adjustment, if any, for differences in federal and state amounts. 5		00	00
6. Arkansas Net Short-Term Capital Loss, add (or subtract) Line 4 and Line 5. 6		00	00
7. Arkansas Net Capital Gain or Loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3) .. 7		-1,500 00	00
8. Arkansas Taxable Amount, if a Gain multiply Line 7 by 70 percent (.70), otherwise enter Loss. 8		-1,500 00	00
9. Enter Federal Short-Term Capital Gain, if any, reported on Line 7, Federal Schedule D. 9	00	00	00
10. Enter adjustment, if any, for differences in federal and state amounts. 10		00	00
11. Arkansas Short-Term Capital Gain, add (or subtract) Line 9 and Line 10. 11		00	00
12. Total taxable Arkansas Capital Gain or Loss, add Lines 8 and 11, enter here and on Line 15, AR1000/AR1000NR. 12		-1,500 00	00

AR1000MS

2004

STATE OF ARKANSAS
Miscellaneous Statement

[illegible]

ARKANSAS TEST CASE # 5

FORMS REQUIRED: AR1000F, AR1000TD, AR2210, W-2, 1099R

OTHER: AUTUMN - DISABLED, FEDERAL 2688 DUE DATE: 10/15/2005

THIRD PARTY DESIGNEE:

TAXPAYER:	NAME: TEST U GRASS	DOB: 01/15/1940	SSN: 400-00-5505
	OCCUPATION: JANITOR	BLIND: NO	DEAF: NO
	DISABLED: NO		

SPOUSE:	NAME: MAY B GRASS	DOB: 11/15/1935	SSN: 400-00-5525
	OCCUPATION: CLERK	BLIND: NO	DEAF: NO
	DISABLED: NO		

ADDRESS: 74131 FESCUE DR
RYE, AR 71655

FILING STATUS: MARRIED FILING SEPARATELY ON SAME RETURN

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
	AUTUMN	18	DAUGHTER

INTEREST INCOME:

DIVIDEND INCOME:

DIRECT DEPOSIT:

BANK NAME:

RTN:

ACCOUNT NUMBER:


TYPE:

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code BANK OF DISTRIBUTIONS 123 MONEY AVENUE HUCKABEE AR 71655		1 Gross distribution \$ 50000		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 50000				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input checked="" type="checkbox"/>		
PAYER'S Federal identification number 98-7654321	RECIPIENT'S identification number 400-00-5525	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 13600		Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name MAY B GRASS Street address (including apt. no.) 74131 FESCUE DR City, state, and ZIP code RYE AR 71655		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) IRA/ SEP/ SIMPLE <input type="checkbox"/>		8 Other \$ %		
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$		11 State/Payer's state no. 98-7654321		12 State distribution \$ 50000
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service


a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 02-9876543				1 Wages, tips, other compensation 24500		2 Federal income tax withheld 900	
c Employer's name, address, and ZIP code LAST JOB INC 97 WHEATLEY AVE RYE AR 71655				3 Social security wages 24500		4 Social security tax withheld 1519	
				5 Medicare wages and tips 24500		6 Medicare tax withheld 355	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5505				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST U GRASS 74131 FESCUE DR RYE AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 02-9876543	16 State wages, tips, etc. 24500	17 State income tax 200	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	02-9876543						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 02-5689124				1 Wages, tips, other compensation 17500		2 Federal income tax withheld 550	
c Employer's name, address, and ZIP code SNODGRASS FEED AND SEED 1 PLANTATION ST RYE AR 71655				3 Social security wages 17500		4 Social security tax withheld 1085	
				5 Medicare wages and tips 17500		6 Medicare tax withheld 254	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5525				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name MAY B GRASS 74131 FESCUE DR RYE AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 02-5689124	16 State wages, tips, etc. 17500	17 State income tax 300	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	02-5689124						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2004 AR1000 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Dept. Use Only

F

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20____

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List both if applicable)	LAST NAME(S) (See Instructions)	YOUR SOCIAL SECURITY NUMBER
	• TEST U & MAY B	• GRASS	• 400-00-5505
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE		SPOUSE SOCIAL SECURITY NUMBER
	• 74131 FESCUE DR		• 400-00-5525
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		IMPORTANT! You MUST enter your SSN(s) above
	• RYE AR 71655		

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2004 or divorced at end of 2004)	4. <input checked="" type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN
	2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income)	5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS
	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)	Enter spouse's name here and SSN above _____
	If the qualifying person is your child but not your dependent, enter this child's name here: _____	6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: (See Instructions) _____

HAVE YOU FILED A FEDERAL EXTENSION?	<input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. (See Instr.)	<input checked="" type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. (See Instr.)
-------------------------------------	--	---

PERSONAL CREDITS	7A. <input checked="" type="checkbox"/> YOURSELF • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF	<input type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER)			
	<input checked="" type="checkbox"/> SPOUSE • <input checked="" type="checkbox"/> 65 or OVER • <input checked="" type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF				
	7B. First name(s) of dependents: (Do not list yourself or spouse)	Multiply number of boxes checked from Line 7A ...	4 X \$20 =	80	00
	AUTUMN	Multiply number of dependents from Line 7B ...	1 X \$20 =	20	00
	7C. First name of developmentally disabled individual(s): (See Instr.)	Multiply number of developmentally disabled individuals from Line 7C ...	1 X \$500 =		00
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44)		100	00	

ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse Income Status 4 Only
8. Wages, salaries, tips, etc.:	8	24,500 00	17,500 00
9A. U. S. military compensation pay: (Your/joint gross amount)	9A		
9B. U. S. military compensation pay: (Spouse gross amount)	9B		
10. Minister's income: Gross \$ Less rental value \$	10		
11. Interest income: (If over \$1,500, attach page AR4)	11		
12. Dividend income: (If over \$1,500, attach page AR4)	12		
13. Alimony and separate maintenance received:	13		
14. Business or professional income: (Attach Federal Schedule C or C-EZ)	14		
15. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D)	15		
16. Other gains or (losses): (Attach Federal Form 4797)	16		
17. Non-Qualified IRA distributions and taxable annuities:	17		
18A. Your/Joint Employer pension plan/Qualified IRA: (See Important Line 18 Instructions, Page 15)	18A		
Gross Distribution • Taxable Amount • Less \$6,000			
18B. Spouse Employer pension plan/Qualified IRA (Filing Status 4 Only):	18B		
Gross Distribution • Taxable Amount • Less \$6,000			
19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E)	19		
20. Farm Income: (Attach Federal Schedule F)	20		
21. Other income: (List type and amount. See Instructions)	21		
22. TOTAL INCOME: (Add Lines 8 through 21)	22	24,500 00	17,500 00
23. Payments to IRA and MSA: (See Instructions)	23		
24. Deduction for interest paid on student loans: (See Instructions)	24		
25. Contributions to Intergenerational Trust: (See Instructions)	25		
26. Moving expenses: (Attach Federal Form 3903)	26		
27. Self-employed health insurance deduction: (See Instructions)	27		
28. KEOGH and Self-employed SEP and Simple Plans:	28		
29. Forfeited interest penalty for premature withdrawal:	29		
30. Alimony/separate maintenance paid to: Name: SSN:	30		
31. Border city exemption: (Attach Form AR - TX)	31		
32. Support for permanently disabled individual: (Attach Form AR1000DC)	32	250 00	250 00
33. TOTAL ADJUSTMENTS: (Add Lines 23 through 32)	33	250 00	250 00
34. ADJUSTED GROSS INCOME: (Subtract Line 33 from Line 22)	34	24,250 00	17,250 00

		(A) Your/Total Income		(B) Spouse Income Status 4 Only			
TAX COMPUTATION	35. ADJUSTED GROSS INCOME: (From Line 34, Columns A and B, Page AR1)	35	24,250	00	35	17,250	00
	36. Select tax table: (Check the appropriate box)						
	• <input type="checkbox"/> LOW INCOME Table 1 <input checked="" type="checkbox"/> REGULAR Table 2						
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 36A. If not, then:						
	Enter the larger of your:						
	• <input type="checkbox"/> Itemized Deductions (See itemized deduction schedule, Line 28)						
	OR						
	<input checked="" type="checkbox"/> Standard Deduction (See Standard Deduction Instr., Line 36)	36 •	2,000	00	36 •	2,000	00
	37. NET TAXABLE INCOME: (Subtract Line 36 from Line 35)	37 •	22,250	00	37 •	15,250	00
	38. Tax: (Enter tax from tax table)	38	857	00	38	464	00
39. Combined tax: (Add amounts from Lines 38A and 38B and enter here)	39			39	1,321	00	
40. Income Tax Surcharge: (Multiply Line 39 by 3% (.03); TEXARKANA RESIDENTS SEE INSTRUCTIONS)	40 •			40 •	40	00	
41. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD)	41 •			41 •	640	00	
42. IRA and qualified plan withdrawal and overpayment penalties: (Attach Federal Form 5329, if required)	42 •			42 •		00	
43. TOTAL TAX: (Add Lines 39 through 42)	43 •			43 •	2,001	00	
TAX CREDITS	44. Personal Tax credit: (Enter total from Line 7D, page AR1)	44 •	100	00			
	45. State Political Contributions credit: (Attach schedule)	45 •		00			
	46. Other State Tax credit: (Attach a copy of other state tax return(s))	46 •		00			
	47. Child care credit: (Attach Federal Form 2441 or 1040A, Sch. 2, 20% of Federal credit allowed)	47 •		00			
	48. Credit for adoption expenses: (Attach Form 8839)	48 •		00			
	49. Phenylketonuria Disorder credit: (See Instructions. Attach AR1113)	49 •		00			
	50. Business and Incentive Tax credit: (Attach schedule and certificate)	50 •		00			
	51. TOTAL CREDITS: (Add Lines 44 through 50)	51 •			51 •	100	00
	52. NET TAX: (Subtract Line 51 from Line 43. If Line 51 is greater than Line 43, enter 0)	52 •			52 •	1,901	00
	PAYMENTS	53. Arkansas Income Tax withheld: (Attach State copies of W-2 Forms)	53 •	500	00		
54. Estimated tax paid or credit brought forward from last year:		54 •		00			
55. Payments made with extension: (See Instructions)		55 •		00			
56. Early childhood program: Certification Number: _____ (Attach Fed. Form 2441 or 1040A, Sch. 2 & Cert. Form AR1000EC, 20% of Fed. credit allowed)		56 •		00			
57. TOTAL PAYMENTS: (Add Lines 53 through 56)		57 •			57 •	500	00
REFUND OR TAX DUE	58. AMOUNT OF OVERPAYMENT/REFUND: (If Line 57 is greater than Line 52, enter difference)	58 •			58 •		00
	59. Amount to be applied to 2005 estimated tax:	59 •		00			
	60. Amount of Checkoff Contributions: (Attach Schedule AR1000-CO)	60 •		00			
	61. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 59 and 60 from Line 58)	61 •			61 •	☺	00
	62. AMOUNT DUE: (If Line 57 is less than Line 52, enter difference; If over \$1,000, See Instructions)	62 •			62 •	☹	1,401
	62A. Attach Form AR2210: Enter Exception in box 62A • 5 Penalty 62B • 00						
	62C. Please attach your check or money order, made out to "Dept. of Finance and Administration", for the tax and penalty (if applicable) due. Be sure to write your Social Security Number on your check:	62C •			62C •	1,401	00
63. Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only)							
				May the Arkansas Revenue Agency discuss this return with the preparer shown below? <input type="checkbox"/> Yes <input type="checkbox"/> No			
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
	Your Signature		Occupation	Date	Home Telephone:		
	Spouse's Signature		Occupation	Date	Work Telephone:		
PAID PREPARER	Paid Preparer's Signature		ID Number/Social Security Number		For Department Use Only		
	Preparer's Name		City/State/Zip		A	<input type="checkbox"/>	
	Address		Telephone Number		B •	<input type="checkbox"/>	
					C •	<input type="checkbox"/>	
				D •	<input type="checkbox"/>		
				E •	<input type="checkbox"/>		
				F •	<input type="checkbox"/>		

Mailing Information

Mail **REFUND** returns to: DFA State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000.
Mail **TAX DUE** returns to: DFA State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144.
Mail **NO TAX DUE** returns to: DFA State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026.

Please Note: DUE DATE IS APRIL 15, 2005

STATE OF ARKANSAS
Lump Sum Distribution Averaging
For Total Distribution from Qualified Retirement Plan

Attach to AR1000 or AR1000NR

See Instructions on Reverse Side

Name(s) as shown on return <div style="text-align: center; color: blue;">TEST U & MAY B GRASS</div>		Social Security Number <div style="text-align: center; color: blue;">400-00-5505</div>	
PART I Complete this part to see if you qualify to use the AR1000TD		YES	NO
1. Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No", do not use this form. 1	x		
2. Did you roll over any part of the distribution? If "Yes", do not use this form. 2			x
3. Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? 3			x
4. Were you (a) a plan participant who received this distribution (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? 4 If you answered "No" to both questions 3 and 4, do not use this form.	x		
5a. Did you use Form AR1000TD for a previous distribution from your own plan? If "Yes," do not use this form for a 2004 distribution from your own plan. 5a			x
b. If you are receiving this distribution as a beneficiary of a plan participant who died, did you use AR1000TD for a previous distribution received for that plan participant? If "Yes," you may not use the form for this distribution. b			x
PART II 10 YEAR AVERAGING			
Refer to Instructions to see if you qualify for 10 year averaging			
1. Total income from payer's statement. (Form 1099R, Box 2a). (Enter on this line instead of on AR1000 or AR1000NR.) 1		50,000	
2. Current actuarial value of annuity from Form 1099R, Box 8. If none, enter -0-. 2			
3. Total taxable amount. (Add Lines 1 and 2.) If total is \$70,000 or more, skip Lines 4 through 7 and enter amount on Line 8. 3		50,000	
4. Multiply Line 3 by 50% (.50); but do not enter more than \$10,000. 4		10,000	
5. Subtract \$20,000 from Line 3. (Enter the difference.) If result is zero or less, enter -0- 5	30,000		
6. Multiply Line 5 by 20% (.20). 6		6,000	
7. Minimum distribution allowance. (Subtract Line 6 from Line 4.) 7		4,000	
8. Subtract Line 7 from Line 3. 8		46,000	
9. Enter 10% (.10) of Line 8. 9		4,600	
10. Tax on the amount on Line 9. (Use the tax rate schedule on reverse side.) 10		64	
11. Multiply Line 10 by 10. If Line 2 is zero, skip Lines 12 through 17, and enter on Line 18. 11		640	
12. Divide Line 2 by Line 3. (Carry to four decimal places.) 12			
13. Multiply Line 7 by Line 12 13			
14. Subtract Line 13 from Line 2. 14			
15. Multiply Line 14 by 10% (.10). 15			
16. Tax on amount on Line 15. (Use tax rate schedule on reverse side.) 16			
17. Multiply Line 16 by ten (10). 17			
18. Subtract Line 17 from Line 11. (Enter this amount on Line 41 of AR1000 or AR1000NR.) 18		640	

AR2210

2004

STATE OF ARKANSAS

Underpayment of Estimated Tax by Individuals

(Attach to Form AR1000 or Form AR1000NR)

Name TEST U & MAY B GRASS	Social Security Number 400-00-5505
---	--

PART I REQUIRED ANNUAL PAYMENT

1. Enter your 2004 net tax: (Line 52, Form AR1000 or Line 52D, AR1000NR)	1	1921
2. Enter 90% (.90) of the amount shown on Line 1:	2	1729
3. Enter 2004 Arkansas income tax withheld: (Line 53, AR1000 or AR1000NR)	3	500
4. Subtract Line 3 from Line 1: (If the result is \$1,000 or less, stop here, do not complete this schedule)	4	1421
5. Enter your 2003 net tax liability: (Line 52, AR1000 or Line 52D, AR1000NR)	5	1899
6. Required annual payment. Enter the smaller of Line 2 or Line 5:	6	1729

Note: If Line 3 is equal to or more than Line 6, stop here, you do not owe the penalty.**PART II COMPUTING THE PENALTY**

		PAYMENT DUE DATES			
		A 4-15-04	B 6-15-04	C 9-15-04	D 1-15-05
7. Required installments. Enter 1/4 (.25) of Line 6, AR2210 in each column:	7				
8. Estimated tax paid and tax withheld (See Instructions). For column A only , also enter the amount from Line 8 on Line 12. If Line 8 is equal to or more than Line 7 for all payment periods, stop here, you do not owe the penalty. Complete Lines 9 through 15 of each column before going to the next column: ..	8				
9. Enter amount, if any, from Line 15 of previous column:	9				
10. Add Lines 8 and 9:	10				
11. Add amounts on Line 13 and 14 of previous column:	11				
12. Subtract Line 11 from Line 10. If zero or less, enter 0. For column A only, enter the amount from Line 8:	12				
13. If the amount on Line 12 is zero, subtract Line 10 from Line 11, otherwise enter zero:	13				
14. Underpayment. If Line 7 is equal to or more than Line 12, subtract Line 12 from Line 7. Then go to Line 9 of the next column. Otherwise go to Line 15:	14				
15. Overpayment. If Line 12 is more than Line 7, subtract Line 7 from Line 12, then go to Line 9 of the next column:	15				
16. Number of days from the payment due date shown at top of column to the date the amount on Line 14 was paid, or 4-15-05, whichever is earlier:	16				
17. Underpayment on Line 14 X Number of days on Line 16 X .10	17				
18. PENALTY. Add all the amounts on Line 17 in all columns. Enter the total here and on Form AR1000/AR1000NR, Line 62B:		18			

PART III If you are claiming an **exception** (See list on back of this form) from the Underestimate Penalty, please enter the exception in the box to the right and on Form AR1000/AR1000NR, Line 62A.

5

THIS FORM MUST BE ATTACHED TO ANY RETURN CLAIMING AN EXCEPTION FROM UNDERPAYMENT OF ESTIMATED TAX PENALTY. YOU MUST ENTER THE EXCEPTION NUMBER IN THE BOX ON LINE 62A, FORM AR1000/AR1000NR

ARKANSAS TEST CASE # 6

FORMS REQUIRED: AR1000F, AR3, AR4, AR1000D, AR1800, AR2210, W-2

OTHER: SILKY - QUALIFYING PERSON BUT NOT DEPENDENT

THIRD PARTY DESIGNEE: YES

TAXPAYER:	NAME: TEST F STILES	DOB: 03/11/1976	SSN: 400-00-5506
	OCCUPATION: SALES	BLIND: NO	DEAF: NO
	DISABLED: NO		

SPOUSE:	NAME:	DOB:	SSN:	
	OCCUPATION:		BLIND:	DEAF:
	DISABLED:			

ADDRESS: 302 DOGWOOD
DOGTROT, AR 71655


FILING STATUS: HEAD OF HOUSEHOLD

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
----------------------	-------------	------------	---------------------

INTEREST INCOME:

DIVIDEND INCOME:

DIRECT DEPOSIT:
BANK NAME:
RTN:
ACCOUNT NUMBER:
TYPE:

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 12-3544433				1 Wages, tips, other compensation 30000		2 Federal income tax withheld 2800	
c Employer's name, address, and ZIP code STILES, INC 304 DOGWOOD DOGTROT AR 71655				3 Social security wages 30000		4 Social security tax withheld 880	
				5 Medicare wages and tips 30000		6 Medicare tax withheld 98	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5506				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST F STILES 302 DOGWOOD DOGTROT AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 12-3544433	16 State wages, tips, etc. 30000	17 State income tax 1000	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	12-3544433						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2004 AR1000 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Dept. Use Only

F

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20____

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List both if applicable)	LAST NAME(S) (See Instructions)	YOUR SOCIAL SECURITY NUMBER
	• TEST F	• STILES	• 400-00-5506
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE		SPOUSE SOCIAL SECURITY NUMBER
	• 302 DOGWOOD		•
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		IMPORTANT! You MUST enter your SSN(s) above
	• DOGTROT AR 71655		

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2004 or divorced at end of 2004)	4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN
	2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income)	5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS
	3. <input checked="" type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)	Enter spouse's name here and SSN above _____
	If the qualifying person is your child but not your dependent, enter this child's name here: <u>SILKY</u>	6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: (See Instructions) _____

HAVE YOU FILED A FEDERAL EXTENSION?	<input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. (See Instr.)	<input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. (See Instr.)
-------------------------------------	--	--

PERSONAL CREDITS	7A. <input checked="" type="checkbox"/> YOURSELF • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF	<input checked="" type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER)			
	<input type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF				
	7B. First name(s) of dependents: (Do not list yourself or spouse)	Multiply number of boxes checked from Line 7A ... <u>2</u> X \$20 =		40	00
	7C. First name of developmentally disabled individual(s): (See Instr.)	Multiply number of dependents from Line 7B <input type="checkbox"/> X \$20 =			00
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44)	Multiply number of developmentally disabled individuals from Line 7C <input type="checkbox"/> X \$500 =		40	00

ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse Income Status 4 Only
8. Wages, salaries, tips, etc.:	8	30,000 00	8 00
9A. U. S. military compensation pay: (Your/joint gross amount)	00 Less \$6,000 9A	00	
9B. U. S. military compensation pay: (Spouse gross amount)	00 Less \$6,000 9B		00
10. Minister's income: Gross \$ Less rental value \$	10	00	10 00
11. Interest income: (If over \$1,500, attach page AR4)	11	769 00	11 00
12. Dividend income: (If over \$1,500, attach page AR4)	12	3,967 00	12 00
13. Alimony and separate maintenance received:	13	3,200 00	13 00
14. Business or professional income: (Attach Federal Schedule C or C-EZ)	14	28,742 00	14 00
15. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D)	15	-3,000 00	15 00
16. Other gains or (losses): (Attach Federal Form 4797)	16	00	16 00
17. Non-Qualified IRA distributions and taxable annuities:	17	00	17 00
18A. Your/Joint Employer pension plan/Qualified IRA: (See Important Line 18 Instructions, Page 15)			
Gross Distribution • 00 Taxable Amount • 00 Less \$6,000 18A		00	
18B. Spouse Employer pension plan/Qualified IRA (Filing Status 4 Only):			
Gross Distribution • 00 Taxable Amount • 00 Less \$6,000 18B			00
19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E)	19	385 00	19 00
20. Farm Income: (Attach Federal Schedule F)	20	-4,762 00	20 00
21. Other income: (List type and amount. See Instructions)	21	00	21 00
22. TOTAL INCOME: (Add Lines 8 through 21)	22	59,301 00	22 00
23. Payments to <input checked="" type="checkbox"/> IRA and <input type="checkbox"/> MSA: (See Instructions)	23	3,000 00	23 00
24. Deduction for interest paid on student loans: (See Instructions)	24	00	24 00
25. Contributions to Intergenerational Trust: (See Instructions)	25	00	25 00
26. Moving expenses: (Attach Federal Form 3903)	26	00	26 00
27. Self-employed health insurance deduction: (See Instructions)	27	00	27 00
28. KEOGH and Self-employed SEP and Simple Plans:	28	00	28 00
29. Forfeited interest penalty for premature withdrawal:	29	00	29 00
30. Alimony/separate maintenance paid to: Name: _____ SSN: _____	30	00	30 00
31. Border city exemption: (Attach Form AR - TX)	31	00	31 00
32. Support for permanently disabled individual: (Attach Form AR1000DC)	32	00	32 00
33. TOTAL ADJUSTMENTS: (Add Lines 23 through 32)	33	3,000 00	33 00
34. ADJUSTED GROSS INCOME: (Subtract Line 33 from Line 22)	34	56,301 00	34 00

Please Note: DUE DATE IS APRIL 15, 2005

AR3 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Itemized Deduction Schedule

2004

Name TEST F STILES	Social Security Number 400-00-5506
------------------------------	--

MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instructions)

1. Medical and dental expenses:	1	<input type="text" value=""/>	<input type="text" value="00"/>
2. Enter amount from AR1000/AR1000NR, Line 35A and 35B	2	<input type="text" value=""/>	<input type="text" value="00"/>
3. Multiply Line 2 by 7.5% (.075)	3	<input type="text" value=""/>	<input type="text" value="00"/>
4. TOTAL MEDICAL EXPENSE: (Subtract Line 3 from Line 1; If Line 3 is more than Line 1, enter -0-)	4	<input type="text" value=""/>	

TAXES: (See Instructions)

5. Real estate tax:	5	<input type="text" value="782"/>	<input type="text" value="00"/>
6. Personal property tax or other taxes (Attach List):	6	<input type="text" value="340"/>	<input type="text" value="00"/>
7. TOTAL TAXES: (Add Lines 5 and 6)	7	<input type="text" value="1122"/>	

INTEREST EXPENSE: (See Instructions)

8. Home mortgage interest paid to financial institutions:	8	<input type="text" value="1785"/>	<input type="text" value="00"/>
9. Home mortgage interest paid to an individual: Name: <input type="text"/> Address: <input type="text"/>	9	<input type="text" value=""/>	<input type="text" value="00"/>
10. Deductible points:	10	<input type="text" value=""/>	<input type="text" value="00"/>
11. Investment interest: (Attach Federal Form 4952)	11	<input type="text" value=""/>	<input type="text" value="00"/>
12. TOTAL INTEREST EXPENSE: (Add Lines 8 through 11)	12	<input type="text" value="1785"/>	

CONTRIBUTIONS: (See Instructions)

13. Cash contributions:	13	<input type="text" value="733"/>	<input type="text" value="00"/>
14. Art and literary contributions: (See Instructions)	14	<input type="text" value=""/>	<input type="text" value="00"/>
15. Check-off contributions: (See Instructions)	15	<input type="text" value=""/>	<input type="text" value="00"/>
16. Other: <input type="text"/>	16	<input type="text" value=""/>	<input type="text" value="00"/>
17. Carryover contributions from prior years:	17	<input type="text" value=""/>	<input type="text" value="00"/>
18. TOTAL CONTRIBUTIONS: (Add Lines 13 through 17)	18	<input type="text" value="733"/>	

CASUALTY AND THEFT LOSSES: (See Instructions)

19. TOTAL CASUALTY AND THEFT LOSSES: (Attach Federal Form 4684)	19	<input type="text" value=""/>	
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POST-SECONDARY EDUCATION TUITION DEDUCTION: (See Instructions)

20. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION: (Attach AR1075(s))	20	<input type="text" value=""/>	
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MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)

21. Unreimbursed employment business expenses: (Attach Federal Form 2106)	21	<input type="text" value=""/>	<input type="text" value="00"/>
22. Other Expenses: (List type and amount) <input type="text"/>	22	<input type="text" value=""/>	<input type="text" value="00"/>
23. Add the amounts on Lines 21 and 22. Enter the total.	23	<input type="text" value=""/>	<input type="text" value="00"/>
24. Enter the amount from AR1000/AR1000NR, Line 35A and 35B.	24	<input type="text" value=""/>	<input type="text" value="00"/>
25. Multiply Line 24 above by 2% (.02)	25	<input type="text" value=""/>	<input type="text" value="00"/>
26. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract Line 25 from Line 23; If Line 25 is more than Line 23, enter -0-)	26	<input type="text" value=""/>	

OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)

27. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION. (Attach list)	27	<input type="text" value=""/>	
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TOTAL ITEMIZED DEDUCTIONS:

28. If the amount on AR1000/AR1000NR, Line 35A and 35B is \$142,700 or less (\$71,350 if married filing separately on separate returns), add Lines 4, 7, 12, 18, 19, 20, 26 and 27. Enter the total here. If the amount on AR1000/AR1000NR, Line 35A and 35B is over \$142,700 (\$71,350 if married filing separately on separate returns), see worksheet in the instructions to calculate the allowable amount to enter. Enter allowable amount here. IF YOU CHECKED FILING STATUS 1, 2, 3 OR 6, enter the allowable amount here and on AR1000/AR1000NR, Line 36A	28	<input type="text" value="3640"/>	
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Note: Complete lines 29 through 33 ONLY if you and your spouse are using Filing Status 4 or 5.

	YOUR Adjusted Gross Income Line 35, Column A	SPOUSE'S Adjusted Gross Income Line 35, Column B
29. Enter the adjusted gross income from AR1000/AR1000NR Line 35, Columns A and B here.	29A <input type="text" value=""/>	29B <input type="text" value=""/>
30. Total Arkansas adjusted gross income, add columns 29A and 29B from above and enter here.	30 <input type="text" value=""/>	<input type="text" value=""/>
31. Divide the amount on Line 29A by the amount on Line 30. Enter the percentage here.	31 <input type="text" value=""/>	<input type="text" value=""/>
32. Multiply Line 28 by the percentage on Line 31. Enter here and on AR1000/AR1000NR, Line 36, Col. A	(YOU) 32 <input type="text" value=""/>	<input type="text" value=""/>
33. Subtract Line 32 from Line 28. Enter here and on AR1000/AR1000NR, Line 36, Col. B. If you and your spouse are using Filing status 5, enter this amount on Line 36, Col. A of your spouse's return.	(SPOUSE) 33 <input type="text" value=""/>	<input type="text" value=""/>

Page AR4 (R 08/04)

STATE OF ARKANSAS
CAPITAL GAINS SCHEDULE
INDIVIDUAL INCOME TAX RETURN

Name <div style="text-align: center; font-size: 1.2em;">TEST F STILES</div>	Social Security Number <div style="text-align: center; font-size: 1.2em;">400-00-5506</div>
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STATE TAX DEPRECIATION PROVISION UNAFFECTED BY NEW FEDERAL LAW

Arkansas has not adopted the depreciation provisions contained in the Job Creation Workers Act of 2002 and the Jobs and Growth Tax Relief Reconciliation Act of 2003.

While the new depreciation provisions may be used for federal returns, Arkansas operates under a different tax code. On Arkansas income tax returns, taxpayers must file following the rules in sections 167, 168, 179, and 179A under the Internal Revenue Code of 1986, enacted January 1, 1999.

Arkansas does not recognize the 50% bonus depreciation or the increased Section 179 expense provisions, therefore there may be differences in the Arkansas and the federal basis of assets that you dispose of during the year. These and any other differences should be reconciled using the adjustment lines in the worksheet below.

You can find more information about Arkansas tax code, or file your income tax electronically, by visiting the Department of Finance and Administration web site at www.arkansas.gov/dfa

Complete this worksheet if you have a **CAPITAL GAIN OR LOSS** reported on Federal Schedule D, or if Sch. D is not required, a gain reported on Federal Form 1040, Line 13.

Adjust your gains and losses for any differences in the federal and Arkansas amounts using Lines 2, 5 and 10.

Attach this schedule to your return.

	(A) Per Federal Sch D	(B) You	(C) Your Spouse
1. Enter Federal Long-Term Capital Gain or Loss reported on Line 15, Federal Schedule D or Form 1040, Line 13. 1	-3,000 00	-3,000 00	00
2. Enter adjustment, if any, for differences in federal and state amounts. 2		00	00
3. Arkansas Long-Term Capital Gain or Loss, add (or subtract) Line 1 and Line 2. 3		-3,000 00	00
4. Enter Federal Net Short-Term Capital Loss, if any, reported on Line 7, Federal Schedule D. 4	00	00	00
5. Enter adjustment, if any, for differences in federal and state amounts. 5		00	00
6. Arkansas Net Short-Term Capital Loss, add (or subtract) Line 4 and Line 5. 6		00	00
7. Arkansas Net Capital Gain or Loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3) .. 7		-3,000 00	00
8. Arkansas Taxable Amount, if a Gain multiply Line 7 by 70 percent (.70), otherwise enter Loss. 8		-3,000 00	00
9. Enter Federal Short-Term Capital Gain, if any, reported on Line 7, Federal Schedule D. 9	00	00	00
10. Enter adjustment, if any, for differences in federal and state amounts. 10		00	00
11. Arkansas Short-Term Capital Gain, add (or subtract) Line 9 and Line 10. 11		00	00
12. Total taxable Arkansas Capital Gain or Loss, add Lines 8 and 11, enter here and on Line 15, AR1000/AR1000NR. 12		-3,000 00	00

STATE OF ARKANSAS
Political Contributions Credit Schedule
INDIVIDUAL INCOME TAX RETURN

Name	Social Security Number
TEST F STILES	400-00-5506

A credit of up to \$50.00 per taxpayer (\$100.00 for a joint return) is allowed against your Arkansas Individual Income Tax liability for money contributions made by the taxpayer to one of the following:

- (1) A candidate seeking nomination or election to a public office or to the candidate's campaign committee; or
- (2) A small donor political action committee as defined by Arkansas Code Annotated § 7-6-201; or
- (3) An approved political action committee as defined by Arkansas Code Annotated § 7-6-201; or
- (4) An organized political party as defined in Arkansas Code Annotated § 7-1-101.

For the purposes of this credit, "Public Office" means any office created by or under the authority of the laws of the State of Arkansas, or a subdivision thereof, that is filled by the voters. **The credit does not apply to contributions made to candidates for federal offices.** The contribution must be made by **April 15, 2005** to be claimed on the 2003 tax return.

A. Name of Candidate or Organization	B. Office Sought	C. Amount	
JACK B QUICK	MAYOR	50	00
			00
			00
			00
			00
			00
			00
			00
			00
			00
			00
D. TOTAL		50	00

Instructions:

1. The credit allowed shall be the aggregate contributions, not to exceed \$50.00 per taxpayer (\$100.00 on a joint return). List the name of the candidate or organization to whom the contribution was made in Section A, the office being sought in Section B and the amount in Section C.
2. Total the amounts and enter in Section D.
3. Enter the amount in Section D or \$50.00 per taxpayer (\$100.00 for a joint return), whichever is less, on AR1000/AR1000NR, Line 45.

AR2210

2004

STATE OF ARKANSAS

Underpayment of Estimated Tax by Individuals

(Attach to Form AR1000 or Form AR1000NR)

Name <div style="text-align: center; color: blue;">TEST F STILES</div>	Social Security Number <div style="text-align: center; color: blue;">400-00-5506</div>
---	---

PART I REQUIRED ANNUAL PAYMENT

1. Enter your 2004 net tax: (Line 52, Form AR1000 or Line 52D, AR1000NR)	1	2917
2. Enter 90% (.90) of the amount shown on Line 1:	2	2625
3. Enter 2004 Arkansas income tax withheld: (Line 53, AR1000 or AR1000NR)	3	1000
4. Subtract Line 3 from Line 1: (If the result is \$1,000 or less, stop here, do not complete this schedule)	4	1917
5. Enter your 2003 net tax liability: (Line 52, AR1000 or Line 52D, AR1000NR)	5	2432
6. Required annual payment. Enter the smaller of Line 2 or Line 5:	6	2432

Note: If Line 3 is equal to or more than Line 6, stop here, you do not owe the penalty.**PART II COMPUTING THE PENALTY**

PAYMENT DUE DATES				
	A 4-15-04	B 6-15-04	C 9-15-04	D 1-15-05
7. Required installments. Enter 1/4 (.25) of Line 6, AR2210 in each column:	608	608	608	608
8. Estimated tax paid and tax withheld (See Instructions). For column A only , also enter the amount from Line 8 on Line 12. If Line 8 is equal to or more than Line 7 for all payment periods, stop here, you do not owe the penalty. Complete Lines 9 through 15 of each column before going to the next column: ..	250	250	250	250
9. Enter amount, if any, from Line 15 of previous column:				
10. Add Lines 8 and 9:		250	250	250
11. Add amounts on Line 13 and 14 of previous column:		358	716	1074
12. Subtract Line 11 from Line 10. If zero or less, enter 0. For column A only, enter the amount from Line 8:	250	0	0	0
13. If the amount on Line 12 is zero, subtract Line 10 from Line 11, otherwise enter zero:		108	466	
14. Underpayment. If Line 7 is equal to or more than Line 12, subtract Line 12 from Line 7. Then go to Line 9 of the next column. Otherwise go to Line 15:	358	608	608	608
15. Overpayment. If Line 12 is more than Line 7, subtract Line 7 from Line 12, then go to Line 9 of the next column:				
16. Number of days from the payment due date shown at top of column to the date the amount on Line 14 was paid, or 4-15-05, whichever is earlier:	61/153	92/214/304	212	90
17. Underpayment on Line 14 X Number of days on Line 16 X .10	9	37	35	15
18. PENALTY. Add all the amounts on Line 17 in all columns. Enter the total here and on Form AR1000/AR1000NR, Line 62B:				96

PART III If you are claiming an **exception** (See list on back of this form) from the Underestimate Penalty, please enter the exception in the box to the right and on Form AR1000/AR1000NR, Line 62A.

THIS FORM MUST BE ATTACHED TO ANY RETURN CLAIMING AN EXCEPTION FROM UNDERPAYMENT OF ESTIMATED TAX PENALTY. YOU MUST ENTER THE EXCEPTION NUMBER IN THE BOX ON LINE 62A, FORM AR1000/AR1000NR

ARKANSAS TEST CASE # 7

FORMS REQUIRED: AR1000F, AR3, AR1075, 1099R

OTHER:

THIRD PARTY DESIGNEE: NO

TAXPAYER:	NAME: TEST I WHY	DOB: 02/28/1937	SSN: 400-00-5507
	OCCUPATION: RETIRED	BLIND: NO	DEAF: NO
	DISABLED: NO		

SPOUSE:	NAME: WHENNIE WHY	DOB: 03/14/1937	SSN: 400-00-5517
	OCCUPATION: RETIRED	BLIND: NO	DEAF: NO
	DISABLED: NO		

ADDRESS: 12457 WILSHIRE BLVD.
WYNOT, AR 71655

FILING STATUS: MARRIED FILING JOINT

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
	WILNOT 19	DAUGHTER	

INTEREST INCOME:

DIVIDEND INCOME:

DIRECT DEPOSIT:
BANK NAME:
RTN:
ACCOUNT NUMBER:
TYPE:

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code WEARABLE GARMENTS RETIREMENT 2 WASHINGTON CR WYNOT AR 71655		1 Gross distribution \$ 260000		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 200000				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 47-1928374	RECIPIENT'S identification number 400-00-5507	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name TEST I WHY Street address (including apt. no.) 12457 WILSHIRE BLVD City, state, and ZIP code WYNOT AR 71655		5 Employee contributions or insurance premiums \$ 60000		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$ 13200		11 State/Payer's state no. AR 47-1928374		12 State distribution \$ 260000
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

2004 AR1000 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Dept. Use Only

F

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20____

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List both if applicable)	LAST NAME(S) (See Instructions)	YOUR SOCIAL SECURITY NUMBER
	• TEST I & WHENNIE	• WHY	• 400-00-5507
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE		SPOUSE SOCIAL SECURITY NUMBER
	• 12457 WILSHIRE BLVD		• 400-00-5517
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		IMPORTANT! You MUST enter your SSN(s) above
	• WYNOT AR 71655		

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2004 or divorced at end of 2004)	4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN
	2. <input checked="" type="checkbox"/> MARRIED FILING JOINT (Even if only one had income)	5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS
	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)	Enter spouse's name here and SSN above _____
	If the qualifying person is your child but not your dependent, enter this child's name here: _____	
	6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: (See Instructions) _____	

HAVE YOU FILED A FEDERAL EXTENSION?	<input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. (See Instr.)	<input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. (See Instr.)
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PERSONAL CREDITS	7A. <input checked="" type="checkbox"/> YOURSELF • <input checked="" type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF	Multiply number of boxes checked from Line 7A ... <input type="text" value="5"/> X \$20 = 100 00 Multiply number of dependents from Line 7B <input type="text" value="1"/> X \$20 = 20 00 Multiply number of developmentally disabled individuals from Line 7C <input type="text"/> X \$500 = 00 00	100 00 20 00 00 00 120 00
	<input checked="" type="checkbox"/> SPOUSE • <input checked="" type="checkbox"/> 65 or OVER • <input checked="" type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF		
	7B. First name(s) of dependents: (Do not list yourself or spouse)		
	7C. First name of developmentally disabled individual(s): (See Instr.)		
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44)		

ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse Income Status 4 Only
8. Wages, salaries, tips, etc.:	8	00	00
9A. U. S. military compensation pay: (Your/joint gross amount)	00 Less \$6,000 9A	00	
9B. U. S. military compensation pay: (Spouse gross amount)	00 Less \$6,000 9B		00
10. Minister's income: Gross \$ Less rental value \$	10	00	00
11. Interest income: (If over \$1,500, attach page AR4)	11	00	00
12. Dividend income: (If over \$1,500, attach page AR4)	12	00	00
13. Alimony and separate maintenance received:	13	00	00
14. Business or professional income: (Attach Federal Schedule C or C-EZ)	14	00	00
15. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D)	15	00	00
16. Other gains or (losses): (Attach Federal Form 4797)	16	00	00
17. Non-Qualified IRA distributions and taxable annuities:	17	00	00
18A. Your/Spouse Employer pension plan/Qualified IRA: (See Important Line 18 Instructions, Page 15)			
Gross Distribution • 260,000 00 Taxable Amount • 200,000 00 Less \$6,000	18A	194,000 00	
18B. Spouse Employer pension plan/Qualified IRA (Filing Status 4 Only):			
Gross Distribution • 00 Taxable Amount • 00 Less \$6,000	18B		00
19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E)	19	00	00
20. Farm Income: (Attach Federal Schedule F)	20	00	00
21. Other income: (List type and amount. See Instructions)	21	00	00
22. TOTAL INCOME: (Add Lines 8 through 21)	22	194,000 00	00
23. Payments to <input type="checkbox"/> IRA and <input type="checkbox"/> MSA: (See Instructions)	23	00	00
24. Deduction for interest paid on student loans: (See Instructions)	24	00	00
25. Contributions to Intergenerational Trust: (See Instructions)	25	00	00
26. Moving expenses: (Attach Federal Form 3903)	26	00	00
27. Self-employed health insurance deduction: (See Instructions)	27	00	00
28. KEOGH and Self-employed SEP and Simple Plans:	28	00	00
29. Forfeited interest penalty for premature withdrawal:	29	00	00
30. Alimony/separate maintenance paid to: Name: SSN:	30	00	00
31. Border city exemption: (Attach Form AR - TX)	31	00	00
32. Support for permanently disabled individual: (Attach Form AR1000DC)	32	00	00
33. TOTAL ADJUSTMENTS: (Add Lines 23 through 32)	33	00	00
34. ADJUSTED GROSS INCOME: (Subtract Line 33 from Line 22)	34	194,000 00	00

Page AR2 (R 08/04)

AR3 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Itemized Deduction Schedule

2004

Name TEST & WHENNIE WHY	Social Security Number 400-00-5507
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MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instructions)

1. Medical and dental expenses:	1	<input type="text" value=""/>	<input type="text" value="00"/>
2. Enter amount from AR1000/AR1000NR, Line 35A and 35B	2	<input type="text" value=""/>	<input type="text" value="00"/>
3. Multiply Line 2 by 7.5% (.075)	3	<input type="text" value=""/>	<input type="text" value="00"/>
4. TOTAL MEDICAL EXPENSE: (Subtract Line 3 from Line 1; If Line 3 is more than Line 1, enter -0-)	4	<input type="text" value=""/>	

TAXES: (See Instructions)

5. Real estate tax:	5	<input type="text" value="1000"/>	<input type="text" value="00"/>
6. Personal property tax or other taxes (Attach List):	6	<input type="text" value="250"/>	<input type="text" value="00"/>
7. TOTAL TAXES: (Add Lines 5 and 6)	7	<input type="text" value="1250"/>	

INTEREST EXPENSE: (See Instructions)

8. Home mortgage interest paid to financial institutions:	8	<input type="text" value="10268"/>	<input type="text" value="00"/>
9. Home mortgage interest paid to an individual: Name: <input type="text"/> Address: <input type="text"/>	9	<input type="text" value=""/>	<input type="text" value="00"/>
10. Deductible points:	10	<input type="text" value=""/>	<input type="text" value="00"/>
11. Investment interest: (Attach Federal Form 4952)	11	<input type="text" value=""/>	<input type="text" value="00"/>
12. TOTAL INTEREST EXPENSE: (Add Lines 8 through 11)	12	<input type="text" value="10268"/>	

CONTRIBUTIONS: (See Instructions)

13. Cash contributions:	13	<input type="text" value=""/>	<input type="text" value="00"/>
14. Art and literary contributions: (See Instructions)	14	<input type="text" value=""/>	<input type="text" value="00"/>
15. Check-off contributions: (See Instructions)	15	<input type="text" value=""/>	<input type="text" value="00"/>
16. Other: <input type="text"/>	16	<input type="text" value=""/>	<input type="text" value="00"/>
17. Carryover contributions from prior years:	17	<input type="text" value=""/>	<input type="text" value="00"/>
18. TOTAL CONTRIBUTIONS: (Add Lines 13 through 17)	18	<input type="text" value=""/>	

CASUALTY AND THEFT LOSSES: (See Instructions)

19. TOTAL CASUALTY AND THEFT LOSSES: (Attach Federal Form 4684)	19	<input type="text" value=""/>	
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POST-SECONDARY EDUCATION TUITION DEDUCTION: (See Instructions)

20. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION: (Attach AR1075(s))	20	<input type="text" value="2165"/>	
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MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)

21. Unreimbursed employment business expenses: (Attach Federal Form 2106)	21	<input type="text" value=""/>	<input type="text" value="00"/>
22. Other Expenses: (List type and amount) <input type="text"/>	22	<input type="text" value=""/>	<input type="text" value="00"/>
23. Add the amounts on Lines 21 and 22. Enter the total.	23	<input type="text" value=""/>	<input type="text" value="00"/>
24. Enter the amount from AR1000/AR1000NR, Line 35A and 35B.	24	<input type="text" value=""/>	<input type="text" value="00"/>
25. Multiply Line 24 above by 2% (.02)	25	<input type="text" value=""/>	<input type="text" value="00"/>
26. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract Line 25 from Line 23; If Line 25 is more than Line 23, enter -0-)	26	<input type="text" value=""/>	

OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)

27. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION. (Attach list)	27	<input type="text" value=""/>	
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TOTAL ITEMIZED DEDUCTIONS:

28. If the amount on AR1000/AR1000NR, Line 35A and 35B is \$142,700 or less (\$71,350 if married filing separately on separate returns), add Lines 4, 7, 12, 18, 19, 20, 26 and 27. Enter the total here. If the amount on AR1000/AR1000NR, Line 35A and 35B is over \$142,700 (\$71,350 if married filing separately on separate returns), see worksheet in the instructions to calculate the allowable amount to enter. Enter allowable amount here. IF YOU CHECKED FILING STATUS 1, 2, 3 OR 6, enter the allowable amount here and on AR1000/AR1000NR, Line 36A	28	<input type="text" value="12144"/>	
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Note: Complete lines 29 through 33 ONLY if you and your spouse are using Filing Status 4 or 5.

	YOUR	SPOUSE'S
	Adjusted Gross Income Line 35, Column A	Adjusted Gross Income Line 35, Column B
29. Enter the adjusted gross income from AR1000/AR1000NR Line 35, Columns A and B here.	29A <input type="text" value=""/>	29B <input type="text" value=""/>
30. Total Arkansas adjusted gross income, add columns 29A and 29B from above and enter here.	30 <input type="text" value=""/>	<input type="text" value=""/>
31. Divide the amount on Line 29A by the amount on Line 30. Enter the percentage here.	31 <input type="text" value=""/>	<input type="text" value=""/>
32. Multiply Line 28 by the percentage on Line 31. Enter here and on AR1000/AR1000NR, Line 36, Col. A	(YOU) 32 <input type="text" value=""/>	<input type="text" value=""/>
33. Subtract Line 32 from Line 28. Enter here and on AR1000/AR1000NR, Line 36, Col. B. If you and your spouse are using Filing status 5, enter this amount on Line 36, Col. A of your spouse's return.	(SPOUSE) 33 <input type="text" value=""/>	<input type="text" value=""/>

Worksheet for Total Itemized Deductions

(Keep for your records)

Page AR3, Line 28

People with higher incomes may not be able to deduct all of their itemized deductions. If the amount of their joint AGI on Form AR1000/AR1000NR, Lines 35A and 35B is more than \$142,700 (\$71,350 if filing status 1, 3, 5 or 6), use the worksheet below to figure the amount you may deduct.

1. Add the amounts on page AR3, Lines 4, 7, 12, 18, 19, 20, 26, and 27.
Enter the total. 1. 13683
2. Add the amounts on page AR3, Lines 4, 11, 19, plus any gambling losses included on Line 27.
Enter the total. 2. 0
3. Subtract Line 2 from Line 1. (If the result is zero, **STOP HERE**; enter the amount from Line 1 above on page AR3, Line 28 and see **Note** below). 3. 13683
4. Multiply the amount on Line 3 above by 80% (.80).
Enter the result 4. 10946
5. Enter the amount from AR1000/AR1000NR, Line 35.
(Total columns A and B, if filing Status 4). 5. 194000
6. Enter \$142,700 if Filing Status is 1, 2, 3, 4, or 6
(\$71,350 if Filing Status is 5). 6. 142700
7. Subtract Line 6 from Line 5. (If the result is zero or less, **STOP HERE**; enter the amount from Line 1 above on page AR3, Line 28 and see **Note** below). 7. 51300
8. Multiply the amount on Line 7 above by 3% (.03).
Enter the result. 8. 1539
9. Compare the amounts on Line 4 and Line 8 above.
Enter the **SMALLER** of the two amounts here. 9. 1539
10. Total Itemized Deductions. Subtract Line 9 from Line 1.
Enter the result here and on page AR3, Line 28 and see **Note** below. 10. 12144

NOTE: Also enter on Form AR1000/AR1000NR, Line 36, the larger of the amount you enter on page AR3, Line 28, or your standard deduction.

Mileage and Depletion Allowances

1. Business 37.5 cents a mile
2. Charitable 14 cents a mile
3. Mail Carrier (rural) Reimbursement received
4. Medical and Moving 14 cents a mile
5. Depletion (gas and oil) Same as Federal
(15% for most gas and oil production)

Other Useful Telephone Numbers

- Corporate Income Tax Information (501) 682-4775
- Franchise Tax Information, Corporate (501) 682-3409
- Internal Revenue Service
- Assistance 1-800-829-1040
- Forms 1-800-829-3676
- Sales and Use Tax Information (501) 682-7104

Individual Income Tax Information Hot-Line

(501) 682-1100 or 1-800-882-9275 (In Arkansas Only)

This system is designed to allow taxpayers to access general information about filing 24 hours a day. Personal assistance will be available during our normal business hours (Monday through Friday - 8:00 a.m. to 4:30 p.m.). The areas that can be reached by this system are as follows:

Taxpayer Assistance Branch	Forms Branch
Refund Branch	Amended Branch
Audit and Examination Branch	Delinquent Income Tax Branch

Hearing Impaired Access for Information,

Assistance and Forms (501) 682-4795

This number can only be reached by use of a Text Telephone Device.

Other Individual Income Tax Section Telephone Numbers

- Estate Tax Information (501) 682-7230
- Estimated Tax Branch (501) 682-7272
- Withholding Tax Branch (501) 682-7290

One Form Per Student

Name as Shown on Return TEST I WHY	Social Security Number 400-00-5507
1. Individual Attending Institution WILNOT	Social Security Number 400-00-5527
	Relationship to Taxpayer CHILD

2. Name of Institution: WYNOT UNIVERSITY

Check One: ☐ 2-Year ☒ 4-Year ☐ Technical Institute

3. Total Tuition paid by Taxpayer: (See Instructions)	3 ➤	4330	00
4. Multiply line 3 by 50% (.50):	4 ➤	2165	00
5. Multiply the appropriate Weighted Average Tuition by 50% (.50): (See Instructions)	5 ➤	2297	00
6. Enter the lesser of line 4 or line 5 here and on Form AR3, Line 20:	6 ➤	2165	00

Instructions

- Line 1. Enter the name of the individual attending a post-secondary educational institution, social security number and relationship to taxpayer. (Taxpayer, taxpayer's spouse or taxpayer's dependent)
- Line 2. Enter the name of the institution. Study must be for an associate, undergraduate or graduate degree. The institution can be located out of Arkansas, but you must use the Arkansas Weighted Tuition Average in determining the maximum allowable deduction.
- Line 3. Enter the amount of tuition paid. Reduce the amount of tuition paid by any reimbursements from scholarships, grants and/or fellowships. **Do not** include expenses paid for fees, books, or lodging.
- Line 4. Enter 50% of Line 3, tuition paid.
- Line 5. Enter 50% of the Weighted Average Tuition. The Weighted Average Tuition shall be determined for the three classifications each year. The three classifications are 2-year colleges, 4-year colleges and technical institutes located in Arkansas. The Weighted Average Tuition for tax year 2003 is as follows:

	Per Year
2-year Colleges	\$ 1,797
4-year Colleges	\$ 4,593
Technical Institutes	\$ 998

- Line 6. Total the amounts of all AR1075's and enter on the Itemized Deduction Schedule (AR3), Line 20, Post-Secondary Educational Tuition Deduction.

ARKANSAS TEST CASE # 8

FORMS REQUIRED: AR1000F, 1099R(S)

OTHER:

THIRD PARTY DESIGNEE:

TAXPAYER: **NAME:** TEST M LUCKY
OCCUPATION: RETIRED
DISABLED: NO

DOB: 01/10/1930
BLIND: NO

SSN: 400-00-5508
DEAF: NO

SPOUSE: **NAME:** LOSER LUCKY
OCCUPATION: RETIRED
DISABLED: NO

DOB: 04/22/1928
BLIND: NO

SSN: 400-00-5528
DEAF: NO

ADDRESS: 13 WINNERS CR
HORESHOE, AR 71655

FILING STATUS: MARRIED FILING JOINT

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
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INTEREST INCOME:

DIVIDEND INCOME:

DIRECT DEPOSIT:

BANK NAME:

RTN:

ACCOUNT NUMBER:

TYPE:

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code THOROUGHbred RETIREMENT FARM 1 LICKSKILLET LANE HORSHESHOE AR 71655		1 Gross distribution \$ 14000		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 9000				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 56-1234567	RECIPIENT'S identification number 400-00-5508	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1000		Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name TEST M LUCKY Street address (including apt. no.) 13 WINNERS CR City, state, and ZIP code HORSESHOE AR 71655		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %		
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$		11 State/Payer's state no. AR 56-1234567		12 State distribution \$ 14000
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code THOROUGHbred RETIREMENT FARM 1 LICKSKILLET LANE HORSESHOE AR 71655		1 Gross distribution \$ 5000		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 5000				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 56-1234567	RECIPIENT'S identification number 400-00-5528	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name LOSERS LUCKY Street address (including apt. no.) 13 WINNERS CR City, state, and ZIP code HORSESHOE AR 71655		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %		
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$		11 State/Payer's state no. AR 56-1234567		12 State distribution \$ 5000
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

2004 AR1000 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Dept. Use Only

F

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20____

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List both if applicable)	LAST NAME(S) (See Instructions)	YOUR SOCIAL SECURITY NUMBER
	• TEST M & LOSER	• LUCKY	• 400-00-5508
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE		SPOUSE SOCIAL SECURITY NUMBER
	• 13 WINNERS CR		• 400-00-5528
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		IMPORTANT! You MUST enter your SSN(s) above
	• HORSESHOE AR 71655		

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2004 or divorced at end of 2004)	4. <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN
	2. <input checked="" type="checkbox"/> MARRIED FILING JOINT (Even if only one had income)	5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS
	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)	Enter spouse's name here and SSN above _____
	6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: (See Instructions) _____	

HAVE YOU FILED A FEDERAL EXTENSION?	<input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. (See Instr.)	<input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. (See Instr.)
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PERSONAL CREDITS	7A. <input checked="" type="checkbox"/> YOURSELF • <input checked="" type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF	Multiply number of boxes checked from Line 7A ... <input type="checkbox"/> X \$20 = _____ Multiply number of dependents from Line 7B <input type="checkbox"/> X \$20 = _____ Multiply number of developmentally disabled individuals from Line 7C <input type="checkbox"/> X \$500 = _____	80 00 00 00 00 00 80 00
	<input checked="" type="checkbox"/> SPOUSE • <input checked="" type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF		
	7B. First name(s) of dependents: (Do not list yourself or spouse)		
	7C. First name of developmentally disabled individual(s): (See Instr.)		
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44)		

ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse Income Status 4 Only
8. Wages, salaries, tips, etc.:	8	00	00
9A. U. S. military compensation pay: (Your/joint gross amount)	00 Less \$6,000 9A	00	
9B. U. S. military compensation pay: (Spouse gross amount)	00 Less \$6,000 9B		00
10. Minister's income: Gross \$ Less rental value \$	10	00	00
11. Interest income: (If over \$1,500, attach page AR4)	11	00	00
12. Dividend income: (If over \$1,500, attach page AR4)	12	00	00
13. Alimony and separate maintenance received:	13	00	00
14. Business or professional income: (Attach Federal Schedule C or C-EZ)	14	00	00
15. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D)	15	00	00
16. Other gains or (losses): (Attach Federal Form 4797)	16	00	00
17. Non-Qualified IRA distributions and taxable annuities:	17	00	00
18A. Your/Joint Employer pension plan/Qualified IRA: (See Important Line 18 Instructions, Page 15)			
Gross Distribution • 19,000 00 Taxable Amount • 14,000 00 Less \$6,000	18A	3,000 00	
18B. Spouse Employer pension plan/Qualified IRA (Filing Status 4 Only):			
Gross Distribution • 00 Taxable Amount • 00 Less \$6,000	18B		00
19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E)	19	-18,368 00	00
20. Farm Income: (Attach Federal Schedule F)	20	00	00
21. Other income: (List type and amount. See Instructions)	21	00	00
22. TOTAL INCOME: (Add Lines 8 through 21)	22	-15,368 00	00
23. Payments to <input type="checkbox"/> IRA and <input type="checkbox"/> MSA: (See Instructions)	23	00	00
24. Deduction for interest paid on student loans: (See Instructions)	24	00	00
25. Contributions to Intergenerational Trust: (See Instructions)	25	00	00
26. Moving expenses: (Attach Federal Form 3903)	26	00	00
27. Self-employed health insurance deduction: (See Instructions)	27	00	00
28. KEOGH and Self-employed SEP and Simple Plans:	28	00	00
29. Forfeited interest penalty for premature withdrawal:	29	00	00
30. Alimony/separate maintenance paid to: Name: SSN:	30	00	00
31. Border city exemption: (Attach Form AR - TX)	31	00	00
32. Support for permanently disabled individual: (Attach Form AR1000DC)	32	00	00
33. TOTAL ADJUSTMENTS: (Add Lines 23 through 32)	33	00	00
34. ADJUSTED GROSS INCOME: (Subtract Line 33 from Line 22)	34	-15,368 00	00

Please Note: DUE DATE IS APRIL 15, 2005

ARKANSAS TEST CASE # 9

FORMS REQUIRED: AR1000F, AR3, AR1000D, W-2(S), 1099R

OTHER:

THIRD PARTY DESIGNEE: YES

TAXPAYER:	NAME: TEST C ACAPPELLA	DOB: 05/10/1938	SSN: 400-00-5509
	OCCUPATION: STOCK CLERK	BLIND: NO	DEAF: NO
	DISABLED: NO		

SPOUSE:	NAME: OFFKEY D ACAPPELLA	DOB: 12/25/1938	SSN: 400-00-5529
	OCCUPATION: RETIRED	BLIND: NO	DEAF: NO
	DISABLED: NO		

ADDRESS: 4 QUARTET CTR
SOLO AR 71955

FILING STATUS: MARRIED FILING SEPARATELY

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
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INTEREST INCOME:

DIVIDEND INCOME:

DIRECT DEPOSIT:


BANK NAME:	BANK 1
RTN:	123153859
ACCOUNT NUMBER:	4336455789
TYPE:	CHECKING

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code SNODGRASS FEED AND SEED RETIREMENT 1 PLANTATION ST SOLO AR 71655		1 Gross distribution \$ 16000		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 14000				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 02-5689124	RECIPIENT'S identification number 400-00-5529	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name OFFKEY D ACAPPELLA Street address (including apt. no.) 4 QUARTET CTR City, state, and ZIP code SOLO AR 71655		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7		IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$ \$		11 State/Payer's state no.		12 State distribution \$ \$
		13 Local tax withheld \$ \$		14 Name of locality		15 Local distribution \$ \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service


a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 02-5689124				1 Wages, tips, other compensation 7000		2 Federal income tax withheld 550	
c Employer's name, address, and ZIP code SNODGRASS FEED AND SEED 1 PLANTATION ST SOLO AR 71655				3 Social security wages 7000		4 Social security tax withheld 1085	
				5 Medicare wages and tips 7000		6 Medicare tax withheld 254	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5529				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name OFFKEY D ACAPPELLA 4 QUARTET CTR SOLO AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 02-5689124	16 State wages, tips, etc. 7000	17 State income tax 300	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	02-5689124						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 43-7685943				1 Wages, tips, other compensation 25500		2 Federal income tax withheld 1800	
c Employer's name, address, and ZIP code SOLO CITY ORCHESTRA SOLO CENTER STE 420 SOLO AR 71655				3 Social security wages 25500		4 Social security tax withheld 1581	
				5 Medicare wages and tips 25500		6 Medicare tax withheld 370	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5509				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST C ACAPPELLA 4 QUARTET CTR SOLO AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State OK	Employer's state ID number 43-7685943	16 State wages, tips, etc. 25500	17 State income tax 1785	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	43-7685943						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2004 AR1000 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Full Year Resident

Dept. Use Only

F

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20____

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List both if applicable)	LAST NAME(S) (See Instructions)	YOUR SOCIAL SECURITY NUMBER
	• TEST C & OFFKEY D	• ACAPPELLA	• 400-00-5509
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE		SPOUSE SOCIAL SECURITY NUMBER
	• 4 QUARTET CTR		• 400-00-5529
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE		IMPORTANT! You MUST enter your SSN(s) above
	• SOLO AR 71655		

FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2004 or divorced at end of 2004)	4. <input checked="" type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN
	2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income)	5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS
	3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions)	Enter spouse's name here and SSN above _____
	If the qualifying person is your child but not your dependent, enter this child's name here: _____	6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: (See Instructions) _____

HAVE YOU FILED A FEDERAL EXTENSION?	<input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. (See Instr.)	<input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. (See Instr.)
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PERSONAL CREDITS	7A. <input checked="" type="checkbox"/> YOURSELF • <input checked="" type="checkbox"/> 65 or OVER • <input checked="" type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF <input type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER)	Multiply number of boxes checked from Line 7A ... <input type="text" value="5"/> X \$20 = 100 Multiply number of dependents from Line 7B <input type="text"/> X \$20 = 00 Multiply number of developmentally disabled individuals from Line 7C <input type="text"/> X \$500 = 00 7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44) 100 00
	<input checked="" type="checkbox"/> SPOUSE • <input checked="" type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF	
	7B. First name(s) of dependents: (Do not list yourself or spouse) _____	
	7C. First name of developmentally disabled individual(s): (See Instr.) _____	
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44) _____	

ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse Income Status 4 Only
8. Wages, salaries, tips, etc.:	8	25,500 00	7,000 00
9A. U. S. military compensation pay: (Your/joint gross amount)	9A	00	
9B. U. S. military compensation pay: (Spouse gross amount)	9B		00
10. Minister's income: Gross \$ Less rental value \$	10	00	00
11. Interest income: (If over \$1,500, attach page AR4)	11	150 00	150 00
12. Dividend income: (If over \$1,500, attach page AR4)	12	00	00
13. Alimony and separate maintenance received:	13	00	00
14. Business or professional income: (Attach Federal Schedule C or C-EZ)	14	00	00
15. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D)	15	-9,100 00	6,100 00
16. Other gains or (losses): (Attach Federal Form 4797)	16	00	00
17. Non-Qualified IRA distributions and taxable annuities:	17	00	00
18A. Your/Spouse Employer pension plan/Qualified IRA: (See Important Line 18 Instructions, Page 15)	18A	00	
Gross Distribution • 00 Taxable Amount • 00 Less \$6,000			
18B. Spouse Employer pension plan/Qualified IRA (Filing Status 4 Only):	18B		8,000 00
Gross Distribution • 16,000 00 Taxable Amount • 14,000 00 Less \$6,000			
19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E)	19	7,000 00	7,000 00
20. Farm Income: (Attach Federal Schedule F)	20	00	00
21. Other income: (List type and amount. See Instructions)	21	00	00
22. TOTAL INCOME: (Add Lines 8 through 21)	22	23,550 00	28,250 00
23. Payments to <input type="checkbox"/> IRA and <input type="checkbox"/> MSA: (See Instructions)	23	00	00
24. Deduction for interest paid on student loans: (See Instructions)	24	00	00
25. Contributions to Intergenerational Trust: (See Instructions)	25	00	00
26. Moving expenses: (Attach Federal Form 3903)	26	00	00
27. Self-employed health insurance deduction: (See Instructions)	27	00	00
28. KEOGH and Self-employed SEP and Simple Plans:	28	00	00
29. Forfeited interest penalty for premature withdrawal:	29	00	00
30. Alimony/separate maintenance paid to: Name: _____ SSN: _____	30	00	00
31. Border city exemption: (Attach Form AR - TX)	31	00	00
32. Support for permanently disabled individual: (Attach Form AR1000DC)	32	00	00
33. TOTAL ADJUSTMENTS: (Add Lines 23 through 32)	33	00	00
34. ADJUSTED GROSS INCOME: (Subtract Line 33 from Line 22)	34	23,550 00	28,250 00

Please Note: DUE DATE IS APRIL 15, 2005

AR3 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Itemized Deduction Schedule

2004

Name TEST ACAPELLA	Social Security Number 400-00-5509
------------------------------	--

MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instructions)

1. Medical and dental expenses:	1	5000	00
2. Enter amount from AR1000/AR1000NR, Line 35A and 35B	2	51800	00
3. Multiply Line 2 by 7.5% (.075)	3	3885	00
4. TOTAL MEDICAL EXPENSE: (Subtract Line 3 from Line 1; If Line 3 is more than Line 1, enter -0-)	4	1115	00

TAXES: (See Instructions)

5. Real estate tax:	5	1000	00
6. Personal property tax or other taxes (Attach List):	6	300	00
7. TOTAL TAXES: (Add Lines 5 and 6)	7	1300	00

INTEREST EXPENSE: (See Instructions)

8. Home mortgage interest paid to financial institutions:	8		00
9. Home mortgage interest paid to an individual: Name: CLEO CEASAR Address: 15 IDES OF MARCH PKWY ROME AR 71655	9	1500	00
10. Deductible points:	10		00
11. Investment interest: (Attach Federal Form 4952)	11		00
12. TOTAL INTEREST EXPENSE: (Add Lines 8 through 11)	12	1500	00

CONTRIBUTIONS: (See Instructions)

13. Cash contributions:	13	1853	00
14. Art and literary contributions: (See Instructions)	14		00
15. Check-off contributions: (See Instructions)	15		00
16. Other:	16		00
17. Carryover contributions from prior years:	17		00
18. TOTAL CONTRIBUTIONS: (Add Lines 13 through 17)	18	1853	00

CASUALTY AND THEFT LOSSES: (See Instructions)

19. TOTAL CASUALTY AND THEFT LOSSES: (Attach Federal Form 4684)	19		00
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POST-SECONDARY EDUCATION TUITION DEDUCTION: (See Instructions)

20. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION: (Attach AR1075(s))	20		00
--	----	--	-----------

MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)

21. Unreimbursed employment business expenses: (Attach Federal Form 2106)	21		00
22. Other Expenses: (List type and amount)	22		00
23. Add the amounts on Lines 21 and 22. Enter the total.	23		00
24. Enter the amount from AR1000/AR1000NR, Line 35A and 35B.	24		00
25. Multiply Line 24 above by 2% (.02)	25		00
26. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract Line 25 from Line 23; If Line 25 is more than Line 23, enter -0-)	26		00

OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)

27. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION. (Attach list)	27		00
--	----	--	-----------

TOTAL ITEMIZED DEDUCTIONS:

28. If the amount on AR1000/AR1000NR, Line 35A and 35B is \$142,700 or less (\$71,350 if married filing separately on separate returns), add Lines 4, 7, 12, 18, 19, 20, 26 and 27. Enter the total here. If the amount on AR1000/AR1000NR, Line 35A and 35B is over \$142,700 (\$71,350 if married filing separately on separate returns), see worksheet in the instructions to calculate the allowable amount to enter. Enter allowable amount here. IF YOU CHECKED FILING STATUS 1, 2, 3 OR 6, enter the allowable amount here and on AR1000/AR1000NR, Line 36A	28	5768	00
--	----	-------------	-----------

Note: Complete lines 29 through 33 ONLY if you and your spouse are using Filing Status 4 or 5.

	YOUR Adjusted Gross Income Line 35, Column A	SPOUSE'S Adjusted Gross Income Line 35, Column B
29. Enter the adjusted gross income from AR1000/AR1000NR Line 35, Columns A and B here.	29A 23550 00	29B 28250 00
30. Total Arkansas adjusted gross income, add columns 29A and 29B from above and enter here.	30 51800 00	
31. Divide the amount on Line 29A by the amount on Line 30. Enter the percentage here.	31 45 %	
32. Multiply Line 28 by the percentage on Line 31. Enter here and on AR1000/AR1000NR, Line 36, Col. A	(YOU) 32 2596 00	
33. Subtract Line 32 from Line 28. Enter here and on AR1000/AR1000NR, Line 36, Col. B. If you and your spouse are using Filing status 5, enter this amount on Line 36, Col. A of your spouse's return.	(SPOUSE) 33 3172 00	

STATE OF ARKANSAS
CAPITAL GAINS SCHEDULE
INDIVIDUAL INCOME TAX RETURN

Name <div style="text-align: center; font-size: 1.2em;">TEST ACAPPELLA</div>	Social Security Number <div style="text-align: center; font-size: 1.2em;">400-00-5509</div>
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STATE TAX DEPRECIATION PROVISION UNAFFECTED BY NEW FEDERAL LAW

Arkansas has not adopted the depreciation provisions contained in the Job Creation Workers Act of 2002 and the Jobs and Growth Tax Relief Reconciliation Act of 2003.

While the new depreciation provisions may be used for federal returns, Arkansas operates under a different tax code. On Arkansas income tax returns, taxpayers must file following the rules in sections 167, 168, 179, and 179A under the Internal Revenue Code of 1986, enacted January 1, 1999.

Arkansas does not recognize the 50% bonus depreciation or the increased Section 179 expense provisions, therefore there may be differences in the Arkansas and the federal basis of assets that you dispose of during the year. These and any other differences should be reconciled using the adjustment lines in the worksheet below.

You can find more information about Arkansas tax code, or file your income tax electronically, by visiting the Department of Finance and Administration web site at www.arkansas.gov/dfa

Complete this worksheet if you have a **CAPITAL GAIN OR LOSS** reported on Federal Schedule D, or if Sch. D is not required, a gain reported on Federal Form 1040, Line 13.

Adjust your gains and losses for any differences in the federal and Arkansas amounts using Lines 2, 5 and 10.

Attach this schedule to your return.

	(A) Per Federal Sch D	(B) You	(C) Your Spouse
1. Enter Federal Long-Term Capital Gain or Loss reported on Line 15, Federal Schedule D or Form 1040, Line 13. 1	-2,000 00	-10,000 00	8,000 00
2. Enter adjustment, if any, for differences in federal and state amounts. 2		00	00
3. Arkansas Long-Term Capital Gain or Loss, add (or subtract) Line 1 and Line 2. 3		-10,000 00	8,000 00
4. Enter Federal Net Short-Term Capital Loss, if any, reported on Line 7, Federal Schedule D. 4	00	400 00	00
5. Enter adjustment, if any, for differences in federal and state amounts. 5		00	00
6. Arkansas Net Short-Term Capital Loss, add (or subtract) Line 4 and Line 5. 6		-400 00	00
7. Arkansas Net Capital Gain or Loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3) .. 7		-10,400 00	8,000 00
8. Arkansas Taxable Amount, if a Gain multiply Line 7 by 70 percent (.70), otherwise enter Loss. 8		-10,400 00	5,600 00
9. Enter Federal Short-Term Capital Gain, if any, reported on Line 7, Federal Schedule D. 9	500 00	00	500 00
10. Enter adjustment, if any, for differences in federal and state amounts. 10		00	00
11. Arkansas Short-Term Capital Gain, add (or subtract) Line 9 and Line 10. 11		00	500 00
12. Total taxable Arkansas Capital Gain or Loss, add Lines 8 and 11, enter here and on Line 15, AR1000/AR1000NR. 12		-10,400 00	6,100 00

ARKANSAS TEST CASE # 10

FORMS REQUIRED: AR1000N, AR3, AR1000D, AR100CO, 1099R, W-2

OTHER:

THIRD PARTY DESIGNEE: NO

TAXPAYER:	NAME: TEST J CLEO	DOB: 06/09/1975	SSN: 400-00-5510
	OCCUPATION: MILITARY	BLIND: NO	DEAF: NO
	DISABLED: NO		

SPOUSE:	NAME: CLEO CAESAR	DOB: 03/24/1976	SSN: 400-00-5520
	OCCUPATION: UNEMPLOYED	BLIND: NO	DEAF: NO
	DISABLED: NO		

ADDRESS: 15 IDES OF MARCH PKWY
ROME AR 71655

FILING STATUS: MARRIED FILING SEPARATELY ON SAME RETURN

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
	JULIUS 15	SON	
	MARK 14	SON	

INTEREST INCOME:

DIVIDEND INCOME:

DIRECT DEPOSIT:


BANK NAME:	BANK OF ROME
RTN:	082111444
ACCOUNT NUMBER:	12348456
TYPE:	SAVINGS

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code STATE OF ARKANSAS RETIREMENT 111 TRAILER PARK RD ROME AR 71655		1 Gross distribution \$ 32000		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
		2a Taxable amount \$ 30000				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 01-1234567	RECIPIENT'S identification number 400-00-5520	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1500		This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name CLEO CAESAR Street address (including apt. no.) 15 IDES OF MARCH PKWY City, state, and ZIP code ROME AR 71655		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$ 700		11 State/Payer's state no. AR 01-1234567		12 State distribution \$ 25000
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form 1099-R

Department of the Treasury - Internal Revenue Service

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 64-2131415				1 Wages, tips, other compensation 63000		2 Federal income tax withheld 2500	
c Employer's name, address, and ZIP code DEPARTMENT OF DEFENSE 98 PARTHANON PLACE ROME AR 71655				3 Social security wages 63000		4 Social security tax withheld 3906	
				5 Medicare wages and tips 63000		6 Medicare tax withheld 914	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5510				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST J CAESAR 15 IDES OF MARCH PKWY ROME AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 64-2131415	16 State wages, tips, etc. 25000	17 State income tax 1200	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
TX	64-2131415	38000					

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2004 AR1000NR ARKANSAS INDIVIDUAL INCOME TAX RETURN

Nonresident and Part Year Resident

Dept. Use Only

N

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20__

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List both if applicable) • TEST J & CLEO	LAST NAME(S) (See Instructions) • CAESAR	YOUR SOCIAL SECURITY NUMBER • 400-00-5510			
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE • 15 IDES OF MARCH PKWY		SPOUSE SOCIAL SECURITY NUMBER • 400-00-5520			
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE • ROME AR 71655		IMPORTANT! You MUST enter your SSN(s) above 4 MONTHS			
	ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN					
FILING STATUS Check Only One Box	1. <input type="checkbox"/> SINGLE (Or widowed before 2004 or divorced at end of 2004) 2. <input type="checkbox"/> MARRIED FILING JOINT (Even if only one had income) 3. <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions) If the qualifying person is your child but not your dependent, enter this child's name here: _____		4. <input checked="" type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN 5. <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above _____ 6. <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: (See Instructions) _____			
	HAVE YOU FILED A FEDERAL EXTENSION?		<input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. (See Instr.) <input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. (See Instr.)			
PERSONAL CREDITS	7A. <input checked="" type="checkbox"/> YOURSELF • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF <input checked="" type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF		<input type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER)			
	7B. First name(s) of dependents: (Do not list yourself or spouse) JULIUS, MARK		Multiply number of boxes checked from Line 7A ... <input checked="" type="checkbox"/> X \$20 = 40 00 Multiply number of dependents from Line 7B <input checked="" type="checkbox"/> X \$20 = 40 00			
	7C. First name of developmentally disabled individual(s): (See Instr.)		Multiply number of developmentally disabled individuals from Line 7C <input type="checkbox"/> X \$500 = _____ 00			
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44)		80 00			
INCOME Attach W-2/1099 Form(s) here / Place check on W-2/1099 Form(s)	ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse Income Status 4 Only	(C) Arkansas Income Only	
	8. Wages, salaries, tips, etc.: 8					
	9A. U. S. military compensation pay: (Your/joint gross amt.) 25000 00 Less \$6,000 9A		19000 00		19000 00	
	9B. U. S. military compensation pay: (Spouse gross amt.) Less \$6,000 9B					
	10. Minister's income: Gross \$ Less rental value \$ 10					
	11. Interest income: (If over \$1,500, attach page AR4) 11		75 00	75 00		
	12. Dividend income: (If over \$1,500, attach page AR4) 12		100 00	100 00		
	13. Alimony and separate maintenance received: 13					
	14. Business or professional income: (Attach Federal Schedule C or C-EZ) 14					
	15. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D) ... 15		• -1500 00	• -1500 00	-3000 00	
	16. Other gains or (losses): (Attach Federal Form 4797) 16					
	17. Non-Qualified IRA distributions and taxable annuities: 17					
	18A. Your/Spouse Employer pension plan/Qualified IRA: (See Important Line 18 Instr, Page 15) Gross Distribution • _____ 00 Taxable Amount • _____ 00 Less \$6,000 18A					
	18B. Spouse Employer pension plan/Qualified IRA: (Filing Status 4 only) Gross Distribution • 32000 00 Taxable Amount • 30000 00 Less \$6,000 18B			24000 00	19000 00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E) 19					
	20. Farm Income: (Attach Federal Schedule F) 20					
	21. Other income: (List type and amount. See Instructions) 21					
	22. TOTAL INCOME: (Add Lines 8 through 21) 22		• 17675 00	• 22675 00	• 35000 00	
	ADJUSTMENTS	23. Payments to <input type="checkbox"/> IRA and <input type="checkbox"/> MSA: (See Instructions) 23				
		24. Deduction for interest paid on student loans: (See Instructions) 24				
		25. Contributions to Intergenerational Trust: (See Instructions) 25		• _____ 00	• _____ 00	• _____ 00
		26. Moving expenses: (Attach Federal Form 3903) 26				
27. Self-employed health insurance deduction: (See Instructions) 27						
28. KEOGH and Self-employed SEP and Simple Plans: 28						
29. Forfeited interest penalty for premature withdrawal: 29						
30. Alimony/sep. maint. paid to: Name: _____ SSN: _____ 30						
31. Border city exemption: (Attach Form AR - TX) 31		• _____ 00	• _____ 00	• _____ 00		
32. Support for permanently disabled individual: (Attach Form AR1000DC) 32						
33. TOTAL ADJUSTMENTS: (Add Lines 23 through 32) 33		• _____ 00	• _____ 00	• _____ 00		
34. ADJUSTED GROSS INCOME: (Subtract Line 33 from Line 22) 34		• 17675 00	• 22675 00	• 35000 00		

		(A) Your/Total Income	(B) Spouse Income Status 4 Only
TAX COMPUTATION	35. ADJUSTED GROSS INCOME: (From Line 34, Columns A and B, Page NR1) 35	17675 00	22675 00
	36. Select tax table: (Check the appropriate box)		
	• <input type="checkbox"/> LOW INCOME Table 1 <input checked="" type="checkbox"/> REGULAR Table 2		
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 36A. If not, then:		
	Enter the larger } • <input checked="" type="checkbox"/> Itemized Deductions (See itemized deduction schedule, Line 28)		
	of your: OR		
	<input type="checkbox"/> Standard Deduction (See Standard Deduction Instr., Line 36) 36 •	4785 00	6090 00
	37. NET TAXABLE INCOME: (Subtract Line 36 from Line 35) 37 •	12890 00	16585 00
	38. Tax: (Enter tax from tax table) 38	356 00	523 00
	39. Combined tax: (Add amounts from Lines 38A and 38B and enter here) 39		879 00
40. Income Tax Surcharge: (Multiply Line 39 by 3% (.03); TEXARKANA RESIDENTS SEE INSTRUCTIONS) 40 •		26 00	
41. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD) 41 •		00	
42. IRA and qualified plan withdrawal and overpayment penalties: (Attach Federal Form 5329, if required) 42 •		00	
43. TOTAL TAX: (Add Lines 39 through 42) 43 •		905 00	
TAX CREDITS	44. Personal Tax credit: (Enter total from Line 7D, page NR1) 44 •	80 00	
	45. State Political Contributions credit: (Attach schedule) 45 •	00	
	46. Other State Tax credit: (Attach a copy of other state tax return(s)) 46 •	00	
	47. Child care credit: (Attach Fed. Form 2441 or 1040A, Sch. 2, 20% of Federal credit allowed) 47 •	00	
	48. Credit for adoption expenses: (Attach Form 8839) 48 •	00	
	49. Phenylketonuria Disorder credit: (See Instructions. Attach AR1113) 49 •	00	
	50. Business and Incentive Tax credit: (Attach schedule and certificate) 50 •	00	
51. TOTAL CREDITS: (Add Lines 44 through 50) 51 •		80 00	
52. NET TAX: (Subtract Line 51 from Line 43. If Line 51 is greater than Line 43, enter 0) 52 •		825 00	
PRORATION	52A. Enter the amount from Line 34, Column C: 52A	35000 00	
	52B. Enter the total amount from Line 34, Columns A and B: 52B •	40350 00	
	52C. Divide Line 52A by 52B: (See Instructions). 52C •		87 %
	52D. APPORTIONED TAX LIABILITY: (Multiply Line 52 by Line 52C) 52D •		718 00
PAYMENTS	53. Arkansas Income Tax withheld: (Attach State copies of W-2 Forms) 53 •	1900 00	
	54. Estimated tax paid or credit brought forward from last year: 54 •	00	
	55. Payments made with extension: (See Instructions) 55 •	00	
	56. Early childhood program: Certification Number: (Attach Fed. Form 2441 or 1040A, Sch. 2 & Cert. Form AR1000EC, 20% of Fed. credit allowed) . 56 •	00	
57. TOTAL PAYMENTS: (Add Lines 53 through 56) 57 •		1900 00	
REFUND OR TAX DUE	58. AMOUNT OF OVERPAYMENT/REFUND: (If Line 57 is greater than Line 52D, enter difference) 58 •		1182 00
	59. Amount to be applied to 2005 estimated tax: 59 •	00	
	60. Amount of Checkoff Contributions: (Attach Schedule AR1000-CO) 60 •	100 00	
	61. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 59 and 60 from Line 58) REFUND 61 • ☺		1082 00
	62. AMOUNT DUE: (If Line 57 is less than Line 52D, enter difference; If over \$1,000, see instructions) TAX DUE 62 • ☹		00
	62A. Attach Form AR2210: Enter Exception in box 62A • <input type="checkbox"/> Penalty 62B • <input type="checkbox"/> 00		
	62C. Please attach your check or money order, made out to "Dept. of Finance and Administration", for the tax and penalty (if applicable) due. Be sure to write your Social Security Number on your check: TOTAL DUE 62C •		00
63. Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only)	May the Arkansas Revenue Agency discuss this return with the preparer shown below? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your Signature		Occupation	Date
Spouse's Signature		Occupation	Date
Paid Preparer's Signature		ID Number/Social Security Number	For Department Use Only
Preparer's Name		City/State/Zip	
Address		Telephone Number	
MAILING INFORMATION		Mail REFUND returns to:	DFA State Income Tax, P. O. Box 1000, Little Rock, AR 72203-1000.
		Mail TAX DUE returns to:	DFA State Income Tax, P. O. Box 2144, Little Rock, AR 72203-2144.
		Mail NO TAX DUE returns to:	DFA State Income Tax, P. O. Box 8026, Little Rock, AR 72203-8026.

AR3 ARKANSAS INDIVIDUAL INCOME TAX RETURN

Itemized Deduction Schedule

2004

Name TEST & CLEO CAESAR	Social Security Number 400-00-5510
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MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See Instructions)

1. Medical and dental expenses:	1	<input type="text" value=""/>	<input type="text" value="00"/>
2. Enter amount from AR1000/AR1000NR, Line 35A and 35B	2	<input type="text" value=""/>	<input type="text" value="00"/>
3. Multiply Line 2 by 7.5% (.075)	3	<input type="text" value=""/>	<input type="text" value="00"/>
4. TOTAL MEDICAL EXPENSE: (Subtract Line 3 from Line 1; If Line 3 is more than Line 1, enter -0-)	4	<input type="text" value=""/>	

TAXES: (See Instructions)

5. Real estate tax:	5	<input type="text" value="1075"/>	<input type="text" value="00"/>
6. Personal property tax or other taxes (Attach List):	6	<input type="text" value="550"/>	<input type="text" value="00"/>
7. TOTAL TAXES: (Add Lines 5 and 6)	7	<input type="text" value="1625"/>	

INTEREST EXPENSE: (See Instructions)

8. Home mortgage interest paid to financial institutions:	8	<input type="text" value="9000"/>	<input type="text" value="00"/>
9. Home mortgage interest paid to an individual: Name: <input type="text"/> Address: <input type="text"/>	9	<input type="text" value=""/>	<input type="text" value="00"/>
10. Deductible points:	10	<input type="text" value=""/>	<input type="text" value="00"/>
11. Investment interest: (Attach Federal Form 4952)	11	<input type="text" value=""/>	<input type="text" value="00"/>
12. TOTAL INTEREST EXPENSE: (Add Lines 8 through 11)	12	<input type="text" value="9000"/>	

CONTRIBUTIONS: (See Instructions)

13. Cash contributions:	13	<input type="text" value="250"/>	<input type="text" value="00"/>
14. Art and literary contributions: (See Instructions)	14	<input type="text" value=""/>	<input type="text" value="00"/>
15. Check-off contributions: (See Instructions)	15	<input type="text" value=""/>	<input type="text" value="00"/>
16. Other: <input type="text"/>	16	<input type="text" value=""/>	<input type="text" value="00"/>
17. Carryover contributions from prior years:	17	<input type="text" value=""/>	<input type="text" value="00"/>
18. TOTAL CONTRIBUTIONS: (Add Lines 13 through 17)	18	<input type="text" value="250"/>	

CASUALTY AND THEFT LOSSES: (See Instructions)

19. TOTAL CASUALTY AND THEFT LOSSES: (Attach Federal Form 4684)	19	<input type="text" value=""/>	
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POST-SECONDARY EDUCATION TUITION DEDUCTION: (See Instructions)

20. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION: (Attach AR1075(s))	20	<input type="text" value=""/>	
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MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See Instructions)

21. Unreimbursed employment business expenses: (Attach Federal Form 2106)	21	<input type="text" value=""/>	<input type="text" value="00"/>
22. Other Expenses: (List type and amount) <input type="text"/>	22	<input type="text" value=""/>	<input type="text" value="00"/>
23. Add the amounts on Lines 21 and 22. Enter the total.	23	<input type="text" value=""/>	<input type="text" value="00"/>
24. Enter the amount from AR1000/AR1000NR, Line 35A and 35B.	24	<input type="text" value=""/>	<input type="text" value="00"/>
25. Multiply Line 24 above by 2% (.02)	25	<input type="text" value=""/>	<input type="text" value="00"/>
26. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract Line 25 from Line 23; If Line 25 is more than Line 23, enter -0-)	26	<input type="text" value=""/>	

OTHER MISCELLANEOUS DEDUCTIONS: (See Instructions)

27. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION. (Attach list)	27	<input type="text" value=""/>	
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TOTAL ITEMIZED DEDUCTIONS:

28. If the amount on AR1000/AR1000NR, Line 35A and 35B is \$142,700 or less (\$71,350 if married filing separately on separate returns), add Lines 4, 7, 12, 18, 19, 20, 26 and 27. Enter the total here. If the amount on AR1000/AR1000NR, Line 35A and 35B is over \$142,700 (\$71,350 if married filing separately on separate returns), see worksheet in the instructions to calculate the allowable amount to enter. Enter allowable amount here. IF YOU CHECKED FILING STATUS 1, 2, 3 OR 6, enter the allowable amount here and on AR1000/AR1000NR, Line 36A	28	<input type="text" value="10875"/>	
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Note: Complete lines 29 through 33 ONLY if you and your spouse are using Filing Status 4 or 5.

	YOUR	SPOUSE'S
	Adjusted Gross Income Line 35, Column A	Adjusted Gross Income Line 35, Column B
29. Enter the adjusted gross income from AR1000/AR1000NR Line 35, Columns A and B here.	29A <input type="text" value="17675"/>	29B <input type="text" value="22675"/>
30. Total Arkansas adjusted gross income, add columns 29A and 29B from above and enter here.	30 <input type="text" value="40350"/>	
31. Divide the amount on Line 29A by the amount on Line 30. Enter the percentage here.	31 <input type="text" value="44"/>	%
32. Multiply Line 28 by the percentage on Line 31. Enter here and on AR1000/AR1000NR, Line 36, Col. A	(YOU) 32 <input type="text" value="4785"/>	
33. Subtract Line 32 from Line 28. Enter here and on AR1000/AR1000NR, Line 36, Col. B. If you and your spouse are using Filing status 5, enter this amount on Line 36, Col. A of your spouse's return.	(SPOUSE) 33 <input type="text" value="6090"/>	

STATE OF ARKANSAS
CAPITAL GAINS SCHEDULE
INDIVIDUAL INCOME TAX RETURN

Name <div style="text-align: center; font-size: 1.2em; font-weight: bold;">TEST J & CLEO CAESAR</div>	Social Security Number <div style="text-align: center; font-size: 1.2em; font-weight: bold;">400-00-5510</div>
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STATE TAX DEPRECIATION PROVISION UNAFFECTED BY NEW FEDERAL LAW

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Arkansas does not recognize the 50% bonus depreciation or the increased Section 179 expense provisions, therefore there may be differences in the Arkansas and the federal basis of assets that you dispose of during the year. These and any other differences should be reconciled using the adjustment lines in the worksheet below.

You can find more information about Arkansas tax code, or file your income tax electronically, by visiting the Department of Finance and Administration web site at www.arkansas.gov/dfa

Complete this worksheet if you have a **CAPITAL GAIN OR LOSS** reported on Federal Schedule D, or if Sch. D is not required, a gain reported on Federal Form 1040, Line 13.

Adjust your gains and losses for any differences in the federal and Arkansas amounts using Lines 2, 5 and 10.

Attach this schedule to your return.

	(A) Per Federal Sch D	(B) You	(C) Your Spouse
1. Enter Federal Long-Term Capital Gain or Loss reported on Line 15, Federal Schedule D or Form 1040, Line 13. 1	-3,000 00	-1,500 00	-1,500 00
2. Enter adjustment, if any, for differences in federal and state amounts. 2		00	00
3. Arkansas Long-Term Capital Gain or Loss, add (or subtract) Line 1 and Line 2. 3		-1,500 00	-1,500 00
4. Enter Federal Net Short-Term Capital Loss, if any, reported on Line 7, Federal Schedule D. 4	3,000 00	1,500 00	1,500 00
5. Enter adjustment, if any, for differences in federal and state amounts. 5		00	00
6. Arkansas Net Short-Term Capital Loss, add (or subtract) Line 4 and Line 5. 6		-1,500 00	-1,500 00
7. Arkansas Net Capital Gain or Loss (If gain, subtract Line 6 from 3. If loss add Lines 6 and 3) .. 7		-3,000 00	-3,000 00
8. Arkansas Taxable Amount, if a Gain multiply Line 7 by 70 percent (.70), otherwise enter Loss. 8		-3,000 00	-3,000 00
9. Enter Federal Short-Term Capital Gain, if any, reported on Line 7, Federal Schedule D. 9	00	00	00
10. Enter adjustment, if any, for differences in federal and state amounts. 10		00	00
11. Arkansas Short-Term Capital Gain, add (or subtract) Line 9 and Line 10. 11		00	00
12. Total taxable Arkansas Capital Gain or Loss, add Lines 8 and 11, enter here and on Line 15, AR1000/AR1000NR. 12		-3,000 00	-3,000 00

AR1000-CO

STATE OF ARKANSAS
SCHEDULE OF CHECK-OFF CONTRIBUTIONS
INDIVIDUAL INCOME TAX RETURN
ATTACH AS THE SECOND PAGE OF YOUR RETURN

NAME TEST J CAESAR SSN 400-00-5510

SPOUSE'S NAME: CLEO CAESAR SSN: 400-00-5520

ADDRESS 15 IDES OF MARCH PKWY

CITY ROME STATE AR ZIP 71655

INSTRUCTIONS: Check the appropriate box and enter the designated amount for each check-off in the box provided. Total your contributions and enter the amount in Box 6. **Contributions are limited to whole dollar amounts only.**

FOR TAXPAYERS THAT ARE DUE A REFUND: This schedule **must** be attached to any return claiming a check-off contribution. Enter the amount in Box 6 on Line 60 of the AR1000/AR1000NR or Line 26 of the AR1000S. The total amount you contribute will reduce your refund by a corresponding amount. If this schedule is not attached to your AR1000/AR1000NR/AR1000S or if the amount in Box 6 is not entered on Line 60 of the AR1000/AR1000NR or Line 26 of the AR1000S, your contribution will not be recognized and the amount will be refunded to you.

FOR TAXPAYERS THAT OWE ADDITIONAL TAXES: Detach this schedule and submit a separate check for the amount of your check-off contributions. **Mail to:** Arkansas Individual Income Tax - Accounting Branch, P.O. Box 3628, Little Rock, AR 72203-3628

1. ARKANSAS DISASTER RELIEF PROGRAM. CLS 1162 • \$ 100

[] \$1 [] \$5 [] \$10 [☒] 100 [] Your Total Refund
Write in Amount

2. U.S. OLYMPIC COMMITTEE PROGRAM. CLS 1145 • \$

[] \$1 [] \$5 [] \$10 [] [] Your Total Refund
Write in Amount

3. ARKANSAS SCHOOL FOR THE BLIND/SCHOOL FOR THE DEAF. CLS 1164 • \$

[] \$1 [] \$5 [] \$10 [] [] Your Total Refund
Write in Amount

4. BABY SHARON'S CHILDREN'S CATASTROPHIC ILLNESS PROGRAM. CLS 1144 • \$

[] \$1 [] \$5 [] \$10 [] [] Your Total Refund
Write in Amount

5. ORGAN DONOR AWARENESS EDUCATION PROGRAM. CLS 1146 • \$

[] \$1 [] \$5 [] \$10 [] [] Your Total Refund
Write in Amount

6. TOTAL CHECK-OFF CONTRIBUTIONS. \$ 100

ARKANSAS TEST CASE # 11

FORMS REQUIRED: AR1000N, W-2(S)

OTHER:

THIRD PARTY DESIGNEE: YES

TAXPAYER:	NAME: TEST N BLOWNAPART	DOB: 11/22/1982	SSN: 400-00-5511
	OCCUPATION: WELDER	BLIND: NO	DEAF: NO
	DISABLED: NO		

SPOUSE:	NAME:	DOB:	SSN:	
	OCCUPATION:		BLIND:	DEAF:
	DISABLED:			

ADDRESS:

FILING STATUS:

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
----------------------	-------------	------------	---------------------

INTEREST INCOME:

DIVIDEND INCOME:


DIRECT DEPOSIT:

BANK NAME:

RTN:

ACCOUNT NUMBER:

TYPE:


a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 38-1425364				1 Wages, tips, other compensation 10800		2 Federal income tax withheld 1080	
c Employer's name, address, and ZIP code BONDO MAGIC COMPANY ONE PLUS ONE DRIVE NAPOLEON AR 71655				3 Social security wages 10800		4 Social security tax withheld 670	
				5 Medicare wages and tips 10800		6 Medicare tax withheld 157	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5511				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST N BLOWNAPART 781 WATERLOO WAY NAPOLEON AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State AR	Employer's state ID number 38-1425364	16 State wages, tips, etc. 10800	17 State income tax 700	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	38-1425364						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov .	
b Employer identification number 38-3838196				1 Wages, tips, other compensation 11500		2 Federal income tax withheld 1300	
c Employer's name, address, and ZIP code WELDERS R WE 8888 CORKSCREW CIRCLE NAPOLEON AR 71655				3 Social security wages 11500		4 Social security tax withheld 713	
				5 Medicare wages and tips 11500		6 Medicare tax withheld 167	
				7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-5511				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST N BLOWNAPART 781 WATERLOO WAY NAPOLEON AR 71655				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State MI	Employer's state ID number 38-3838196	16 State wages, tips, etc. 11500	17 State income tax 805	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
	38-3838196						

Form **W-2** Wage and Tax Statement

2004

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2004 AR1000NR ARKANSAS INDIVIDUAL INCOME TAX RETURN

Nonresident and Part Year Resident

Dept. Use Only

N

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20__

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) <i>(List both if applicable)</i> • TEST N	LAST NAME(S) <i>(See Instructions)</i> • BLOWNAPART	YOUR SOCIAL SECURITY NUMBER • 400-00-5511		
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE • 781 WATERLOO WAY		SPOUSE SOCIAL SECURITY NUMBER •		
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE • NAPOLEON AR 71655		IMPORTANT! You MUST enter your SSN(s) above		
ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN					
FILING STATUS Check Only One Box	1. • <input checked="" type="checkbox"/> SINGLE <i>(Or widowed before 2004 or divorced at end of 2004)</i> 2. • <input type="checkbox"/> MARRIED FILING JOINT <i>(Even if only one had income)</i> 3. • <input type="checkbox"/> HEAD OF HOUSEHOLD <i>(See Instructions)</i> If the qualifying person is your child but not your dependent, enter this child's name here: _____				
	4. • <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN 5. • <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above _____ 6. • <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: <i>(See Instructions)</i> _____				
	NONRESIDENT: <i>(List State of residence)</i> MI PART YEAR RESIDENT: <i>(Time of residency in AR)</i> _____				
PERSONAL CREDITS	HAVE YOU FILED A FEDERAL EXTENSION?				
	• <input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. <i>(See Instr.)</i>				
	• <input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. <i>(See Instr.)</i>				
	7A. <input checked="" type="checkbox"/> YOURSELF • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF <input type="checkbox"/> SPOUSE • <input type="checkbox"/> 65 or OVER • <input type="checkbox"/> 65 SPECIAL • <input type="checkbox"/> BLIND • <input type="checkbox"/> DEAF				
	7B. First name(s) of dependents: <i>(Do not list yourself or spouse)</i> _____ 7C. First name of developmentally disabled individual(s): <i>(See Instr.)</i> _____ 7D. TOTAL PERSONAL CREDITS: <i>(Add Lines 7A, 7B and 7C. Enter total here and on Line 44)</i> _____				
INCOME <small>Attach W-2/1099 Form(s) here / Place check on W-2/1099 Form(s)</small>	ROUND ALL INCOME FIGURES TO WHOLE DOLLARS				
	8. Wages, salaries, tips, etc.: 8				
	9A. U. S. military compensation pay: <i>(Your/joint gross amt.)</i> 9A				
	9B. U. S. military compensation pay: <i>(Spouse gross amt.)</i> 9B				
	10. Minister's income: Gross \$ Less rental value \$ 10				
	11. Interest income: <i>(If over \$1,500, attach page AR4)</i> 11				
	12. Dividend income: <i>(If over \$1,500, attach page AR4)</i> 12				
	13. Alimony and separate maintenance received: 13				
	14. Business or professional income: <i>(Attach Federal Schedule C or C-EZ)</i> 14				
	15. Capital gains/losses from stocks, bonds, etc.: <i>(See Instr. Attach Federal Schedule D)</i> ... 15				
	16. Other gains or (losses): <i>(Attach Federal Form 4797)</i> 16				
	17. Non-Qualified IRA distributions and taxable annuities: 17				
	18A. Your/Joint Employer pension plan/Qualified IRA: <i>(See Important Line 18 Instr, Page 15)</i> Gross Distribution • [] Taxable Amount • [] Less 18A				
	18B. Spouse Employer pension plan/Qualified IRA: <i>(Filing Status 4 only)</i> Gross Distribution • [] Taxable Amount • [] Less 18B				
	19. Rents, royalties, partnerships, estates, trusts, etc.: <i>(Attach Federal Schedule E)</i> 19				
	20. Farm Income: <i>(Attach Federal Schedule F)</i> 20				
	21. Other income: <i>(List type and amount. See Instructions)</i> 21				
	22. TOTAL INCOME: <i>(Add Lines 8 through 21)</i> 22				
	ADJUSTMENTS	23. Payments to <input type="checkbox"/> IRA and <input type="checkbox"/> MSA: <i>(See Instructions)</i> 23			
		24. Deduction for interest paid on student loans: <i>(See Instructions)</i> 24			
		25. Contributions to Intergenerational Trust: <i>(See Instructions)</i> 25			
		26. Moving expenses: <i>(Attach Federal Form 3903)</i> 26			
27. Self-employed health insurance deduction: <i>(See Instructions)</i> 27					
28. KEOGH and Self-employed SEP and Simple Plans: 28					
29. Forfeited interest penalty for premature withdrawal: 29					
30. Alimony/sep. maint. paid to: Name: _____ SSN: _____ 30					
31. Border city exemption: <i>(Attach Form AR - TX)</i> 31					
32. Support for permanently disabled individual: <i>(Attach Form AR1000DC)</i> 32					
33. TOTAL ADJUSTMENTS: <i>(Add Lines 23 through 32)</i> 33					
34. ADJUSTED GROSS INCOME: <i>(Subtract Line 33 from Line 22)</i> 34					

Page NR2 (R 08/04)

Please Note: DUE DATE IS APRIL 15, 2005

ARKANSAS TEST CASE # 12

FORMS REQUIRED: AR1000N, 1099R

OTHER:

THIRD PARTY DESIGNEE: NO

TAXPAYER: **NAME:** TEST P BARRELL
OCCUPATION: RETIRED
DISABLED: NO

DOB: 12/31/1940
BLIND: NO

SSN: 400-00-5512
DEAF: NO

SPOUSE: **NAME:** WATER BARRELL
OCCUPATION: RETIRED
DISABLED: NO

DOB: 01/01/1939
BLIND: NO

SSN: 400-00-5522
DEAF: NO

ADDRESS: 25000 HAM & BACON JUNCTION
PIG TOWN, AR 71655

FILING STATUS: MARRIED FILING JOINT

DEPENDENT(S):	NAME	AGE	RELATIONSHIP
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INTEREST INCOME:

DIVIDEND INCOME:

DIRECT DEPOSIT:

BANK NAME:

RTN:

ACCOUNT NUMBER:

TYPE:

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code STATE OF ARKANSAS RETIRMENT 111 TRAILER PARK RD PIG TOWN AR 71655		1 Gross distribution \$ 15000		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$				
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 01-1234567	RECIPIENT'S identification number 400-00-5512	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name TEST P BARRELL Street address (including apt. no.) 25000 HAM AND BACON JUNCTION City, state, and ZIP code PIG TOWN AR 71655		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %		
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$		11 State/Payer's state no. AR 01-1234567		12 State distribution \$ 10000
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form 1099-R

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code OUR SHARE BANK AND TRUST 72 MARKET PLACE PIG TOWN AR 71655		1 Gross distribution \$ 5500		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
		2a Taxable amount \$ 5500				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 52-7754541	RECIPIENT'S identification number 400005522	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name WATER BARRELL Street address (including apt. no.) 25000 HAM AND BACON JUNCTION City, state, and ZIP code PIG TOWN AR 71655		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 7		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$		11 State/Payer's state no. AR 52-7754541		12 State distribution \$ 5500
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code OUR SHARE BANK AND TRUST 72 MARKET PLACE PIG TOWN AR 71655		1 Gross distribution \$ 12500		OMB No. 1545-0119 2004 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return.
		2a Taxable amount \$ 12500				
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S Federal identification number 52-7754541	RECIPIENT'S identification number 400005512	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1		This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name TEST P BARRELL Street address (including apt. no.) 25000 HAM AND BACON JUNCTION City, state, and ZIP code PIG TOWN AR 71655		5 Employee contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 1		IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld \$		11 State/Payer's state no. AR 52-7754541		12 State distribution \$ 10000
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

2004 AR1000NR ARKANSAS INDIVIDUAL INCOME TAX RETURN

Nonresident and Part Year Resident

Dept. Use Only

N

Jan 1 - Dec 31, 2004 or fiscal year ending _____, 20__

USE LABEL PRINT OR TYPE	FIRST NAME(S) AND INITIAL(S) (List both if applicable) ● TEST P & WATER	LAST NAME(S) (See Instructions) ● BARRELL	YOUR SOCIAL SECURITY NUMBER ● 400-00-5512			
	PRESENT ADDRESS - NUMBER AND STREET, APARTMENT OR RURAL ROUTE ● 25000 HAM & BACON JUNCTION		SPOUSE SOCIAL SECURITY NUMBER ● 400-00-5522			
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE ● PIG TOWN AR 71655		IMPORTANT! You MUST enter your SSN(s) above <div style="text-align: right; color: blue;">11 MOS</div>			
ATTACH A COPY OF YOUR COMPLETE FEDERAL RETURN		NONRESIDENT: (List State of residence)		PART YEAR RESIDENT: (Time of residency in AR)		
FILING STATUS Check Only One Box	1. ● <input type="checkbox"/> SINGLE (Or widowed before 2004 or divorced at end of 2004) 2. ● <input checked="" type="checkbox"/> MARRIED FILING JOINT (Even if only one had income) 3. ● <input type="checkbox"/> HEAD OF HOUSEHOLD (See Instructions) If the qualifying person is your child but not your dependent, enter this child's name here: _____					
	4. ● <input type="checkbox"/> MARRIED FILING SEPARATELY ON THE SAME RETURN 5. ● <input type="checkbox"/> MARRIED FILING SEPARATELY ON DIFFERENT RETURNS Enter spouse's name here and SSN above _____ 6. ● <input type="checkbox"/> QUALIFYING WIDOW(ER) with dependent child. Year spouse died: (See Instructions) _____					
HAVE YOU FILED A FEDERAL EXTENSION?		● <input type="checkbox"/> Check this box if you have filed an automatic Federal Extension Form 4868. (See Instr.) ● <input type="checkbox"/> Check this box if you have an approved additional extension to file, Federal Form 2688. (See Instr.)				
PERSONAL CREDITS	7A. <input checked="" type="checkbox"/> YOURSELF ● <input type="checkbox"/> 65 or OVER ● <input type="checkbox"/> 65 SPECIAL ● <input type="checkbox"/> BLIND ● <input type="checkbox"/> DEAF <input checked="" type="checkbox"/> SPOUSE ● <input checked="" type="checkbox"/> 65 or OVER ● <input type="checkbox"/> 65 SPECIAL ● <input type="checkbox"/> BLIND ● <input type="checkbox"/> DEAF		<input type="checkbox"/> HEAD OF HOUSEHOLD/ QUALIFYING WIDOW(ER)			
	7B. First name(s) of dependents: (Do not list yourself or spouse) _____		Multiply number of boxes checked from Line 7A ... 3 X \$20 = 60 00			
	7C. First name of developmentally disabled individual(s): (See Instr.) _____		Multiply number of dependents from Line 7B ● <input type="checkbox"/> X \$20 = _____ 00			
	7D. TOTAL PERSONAL CREDITS: (Add Lines 7A, 7B and 7C. Enter total here and on Line 44) 7D		Multiply number of developmentally disabled individuals from Line 7C ● <input type="checkbox"/> X \$500 = _____ 00			
INCOME Attach W-2/1099 Form(s) here / Place check on W-2/1099 Form(s)	ROUND ALL INCOME FIGURES TO WHOLE DOLLARS		(A) Your/Total Income	(B) Spouse Income Status 4 Only	(C) Arkansas Income Only	
	8. Wages, salaries, tips, etc.: 8		00	00	00	
	9A. U. S. military compensation pay: (Your/joint gross amt.) 9A		00	00	00	
	9B. U. S. military compensation pay: (Spouse gross amt.) 9B		00	00	00	
	10. Minister's income: Gross \$ _____ Less rental value \$ _____ 10		00	00	00	
	11. Interest income: (If over \$1,500, attach page AR4) 11		00	00	00	
	12. Dividend income: (If over \$1,500, attach page AR4) 12		00	00	00	
	13. Alimony and separate maintenance received: 13		00	00	00	
	14. Business or professional income: (Attach Federal Schedule C or C-EZ) 14		00	00	00	
	15. Capital gains/losses from stocks, bonds, etc.: (See Instr. Attach Federal Schedule D) ... 15		00	00	00	
	16. Other gains or (losses): (Attach Federal Form 4797) 16		00	00	00	
	17. Non-Qualified IRA distributions and taxable annuities: 17		12500	00	10000	
	18A. Your/Joint Employer pension plan/Qualified IRA: (See Important Line 18 Instr, Page 15) Gross Distribution ● 20500 00 Taxable Amount ● 20500 00 Less \$6,000 18A		9000	00	4000	
	18B. Spouse Employer pension plan/Qualified IRA: (Filing Status 4 only) Gross Distribution ● _____ 00 Taxable Amount ● _____ 00 Less \$6,000 18B		00	00	00	
	19. Rents, royalties, partnerships, estates, trusts, etc.: (Attach Federal Schedule E) 19		00	00	00	
	20. Farm Income: (Attach Federal Schedule F) 20		00	00	00	
	21. Other income: (List type and amount. See Instructions) 21		00	00	00	
	22. TOTAL INCOME: (Add Lines 8 through 21) 22		21500	00	14000	
	ADJUSTMENTS	23. Payments to <input type="checkbox"/> IRA and <input type="checkbox"/> MSA: (See Instructions) 23		00	00	00
		24. Deduction for interest paid on student loans: (See Instructions) 24		00	00	00
		25. Contributions to Intergenerational Trust: (See Instructions) 25		00	00	00
		26. Moving expenses: (Attach Federal Form 3903) 26		00	00	00
27. Self-employed health insurance deduction: (See Instructions) 27		00	00	00		
28. KEOGH and Self-employed SEP and Simple Plans: 28		00	00	00		
29. Forfeited interest penalty for premature withdrawal: 29		00	00	00		
30. Alimony/sep. maint. paid to: Name: _____ SSN: _____ 30		00	00	00		
31. Border city exemption: (Attach Form AR - TX) 31		00	00	00		
32. Support for permanently disabled individual: (Attach Form AR1000DC) 32		00	00	00		
33. TOTAL ADJUSTMENTS: (Add Lines 23 through 32) 33		00	00	00		
34. ADJUSTED GROSS INCOME: (Subtract Line 33 from Line 22) 34		21500	00	14000		

		(A) Your/Total Income	(B) Spouse Income Status 4 Only	
TAX COMPUTATION	35. ADJUSTED GROSS INCOME: (From Line 34, Columns A and B, Page NR1) 35	21500 00	35 00	
	36. Select tax table: (Check the appropriate box)			
	• <input type="checkbox"/> LOW INCOME Table 1 <input checked="" type="checkbox"/> REGULAR Table 2			
	If you qualify for the Low Income Tax Table, enter zero (0) on Line 36A. If not, then:			
	Enter the larger } • <input type="checkbox"/> Itemized Deductions (See itemized deduction schedule, Line 28)			
	of your: OR			
	<input checked="" type="checkbox"/> Standard Deduction (See Standard Deduction Instr., Line 36) 36 •	4000 00	36 • 00	
	37. NET TAXABLE INCOME: (Subtract Line 36 from Line 35) 37 •	17500 00	37 • 00	
	38. Tax: (Enter tax from tax table) 38	575 00	38 00	
	39. Combined tax: (Add amounts from Lines 38A and 38B and enter here) 39		575 00	
40. Income Tax Surcharge: (Multiply Line 39 by 3% (.03); TEXARKANA RESIDENTS SEE INSTRUCTIONS) 40 •		17 00		
41. Enter tax from Lump Sum Distribution Averaging Schedule: (Attach AR1000TD) 41 •		00		
42. IRA and qualified plan withdrawal and overpayment penalties: (Attach Federal Form 5329, if required) 42 •		00		
43. TOTAL TAX: (Add Lines 39 through 42) 43 •		592 00		
TAX CREDITS	44. Personal Tax credit: (Enter total from Line 7D, page NR1) 44 •	60 00		
	45. State Political Contributions credit: (Attach schedule) 45 •	00		
	46. Other State Tax credit: (Attach a copy of other state tax return(s)) 46 •	00		
	47. Child care credit: (Attach Fed. Form 2441 or 1040A, Sch. 2, 20% of Federal credit allowed) 47 •	00		
	48. Credit for adoption expenses: (Attach Form 8839) 48 •	00		
	49. Phenylketonuria Disorder credit: (See Instructions. Attach AR1113) 49 •	00		
	50. Business and Incentive Tax credit: (Attach schedule and certificate) 50 •	00		
	51. TOTAL CREDITS: (Add Lines 44 through 50) 51 •		60 00	
52. NET TAX: (Subtract Line 51 from Line 43. If Line 51 is greater than Line 43, enter 0) 52 •		532 00		
PRORATION	52A. Enter the amount from Line 34, Column C: 52A	14000 00		
	52B. Enter the total amount from Line 34, Columns A and B: 52B •	21500 00		
	52C. Divide Line 52A by 52B: (See Instructions). 52C •		65 %	
	52D. APPORTIONED TAX LIABILITY: (Multiply Line 52 by Line 52C) 52D •		346 00	
PAYMENTS	53. Arkansas Income Tax withheld: (Attach State copies of W-2 Forms) 53 •	00		
	54. Estimated tax paid or credit brought forward from last year: 54 •	00		
	55. Payments made with extension: (See Instructions) 55 •	00		
	56. Early childhood program: Certification Number: (Attach Fed. Form 2441 or 1040A, Sch. 2 & Cert. Form AR1000EC, 20% of Fed. credit allowed) . 56 •	00		
	57. TOTAL PAYMENTS: (Add Lines 53 through 56) 57 •		00	
REFUND OR TAX DUE	58. AMOUNT OF OVERPAYMENT/REFUND: (If Line 57 is greater than Line 52D, enter difference) 58 •		00	
	59. Amount to be applied to 2005 estimated tax: 59 •	00		
	60. Amount of Checkoff Contributions: (Attach Schedule AR1000-CO) 60 •	00		
	61. AMOUNT TO BE REFUNDED TO YOU: (Subtract Lines 59 and 60 from Line 58) REFUND 61 • ☺		00	
	62. AMOUNT DUE: (If Line 57 is less than Line 52D, enter difference; If over \$1,000, see instructions) TAX DUE 62 • ☹		346 00	
	62A. Attach Form AR2210: Enter Exception in box 62A • <input type="checkbox"/> Penalty 62B • <input type="checkbox"/> 00			
	62C. Please attach your check or money order, made out to "Dept. of Finance and Administration", for the tax and penalty (if applicable) due. Be sure to write your Social Security Number on your check: TOTAL DUE 62C •		346 00	
63. Amount of income not subject to Arkansas tax from AR4, Part III: (Memorandum only)	May the Arkansas Revenue Agency discuss this return with the preparer shown below? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
PLEASE SIGN HERE	PLEASE SIGN HERE: Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your Signature	Occupation	Date	Home Telephone:
	Spouse's Signature	Occupation	Date	Work Telephone:
PAID PREPARER	Paid Preparer's Signature	ID Number/Social Security Number	For Department Use Only	
	Preparer's Name	City/State/Zip	A	
	Address	Telephone Number	B	
			C	
		D		
		E		
		F		